

Annual Report 2014



TOWN OF LINCOLN **DIRECTORY**

FIRE EMERGENCY	911
AMBULANCE EMERGENCY	911
POLICE EMERGENCY	911

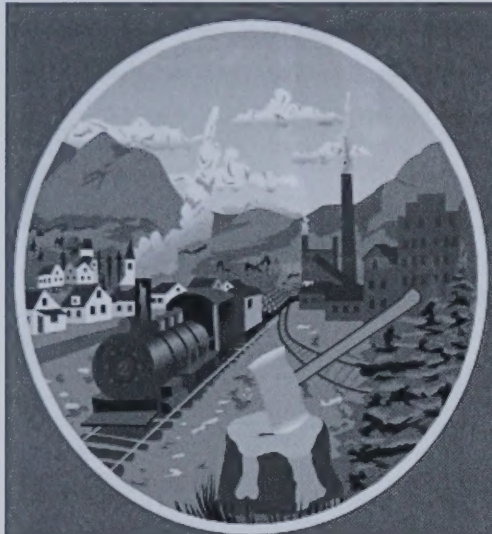
NH POISON CONTROL CENTER 1-800-562-8236

Selectmen & Admin. Asst.....	townhall@lincolnnh.org	745-2757
Town Manager.....	townmanager@lincolnnh.org	745-2757
Fax Number.....		745-6743
Town Clerk /Tax Collector.....	townclerk@lincolnnh.org	745-8971
Planning/Zoning Department.....	planning@lincolnnh.org	745-8527
Communications Center (Dispatch).....		745-2238
Police Dept. (Business Line).....	tpsmith@roadrunner.com	745-2238
Police Dept. Admin. Asst.....	aaromprey@lincolnnhpd.org	745-2238
Police Department Fax No.....		745-8694
Fire Department (Business Line).....		745-2344
Solid Waste Facility.....	lwsolidwaste@lincolnnh.org	745-6626
Public Works Garage.....	publicworks@lincolnnh.org	745-6250
Water Treatment Plant.....		745-9306
Wastewater Treatment Plant.....		745-3829
Lincoln Public Library.....	library@lincolnnh.org	745-8159
Recreation Director's Office.....	recreation@lincolnnh.org	745-8673
Kancamagus Recreation Area.....		745-2831
Community Ctr./Food Pantry.....	communitycenter@lincolnnh.org	745-8958
Senior Center.....		745-4705

HOURS OPEN TO THE PUBLIC

Town Manager & Selectmen's Office.....	Mon. - Fri.	8:00 a.m. - 4:30 p.m.
Planning & Zoning Office.....	Mon. - Fri.	8:00 a.m. - 4:30 p.m.
Town Clerk/Tax Collector.....	Mon. - Fri.	8:00 a.m. - 4:00 p.m.
Solid Waste Facility.....	Every day but Wed.	8:30 a.m. - 5:00 p.m.
Recreation Department.....	Mon. - Thurs.	8:00 a.m. - 4:00 p.m.
Lincoln Public Library.....	Mon. - Fri.	12:00 pm - 8:00 p.m.
	Saturday	10:00 a.m. - 2:00p.m.

www.LincolnNH.org



LINCOLN

NEW HAMPSHIRE

250th Anniversary

1764-2014

2014 Annual Report

*Celebrating the 250th Anniversary of the
Town of Lincoln, New Hampshire!*



MAR 19 2015

CONCORD, NH

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2014 - Snapshots in Time



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Town Officers For the Year Ending December 31, 2014

(includes elected & appointed officials & department heads)

Board of Selectmen

Tamra Ham
(Term expires 2015)

Patricia McTeague
(Term expires 2016)

O. J. Robinson
(Term expires 2017)

Town Manager

Alfred "Butch" Burbank

Moderator

Robert Wetherell
(Term expires 2016)

Treasurer

Wendy Tanner

Town Clerk & Tax Collector

Susan Whitman
(Town Clerk Term Expires 2017)

Public Works Superintendent

William Willey

Police Chief / Emergency Management Director

Theodore Smith

Fire Chief

Ronald Beard

Library Director

Carol Riley

Recreation Director

Tara Tower

Zoning & Planning Administrator

Carole Bont

Solid Waste Facility Manager

Paul Beaudin, II

Town Officers For the Year Ending December 31, 2014

Administrator Assistant/ Health & Welfare Officer

Jane Leslie & Brook Rose

Supervisors of the Checklist

Carol Riley (Term expires 2016)
Laurel Kuplin (Term expires 2017)
Janet Peltier (Term expires 2018)

Budget Committee

Tamra Ham, *Selectmen's Representative*

Term Expires 2015

Lutz Wallem
Cynthia S. Lloyd
Susan Chenard
Michael J. Simons, Chairman (*appointed*)
W. Clark Wyre III (*appointed*)
Martin G. Nastasia (*appointed*)

Term Expires 2016

Herbert Gardner
Ivan Strickon

Term Expires 2017

Beverly Hall
Ed Peterson, Sr.

Library Trustees

Russ Bradshaw (Term expires 2015)
Gail W. Tremblay (Term expires 2015)
Karen Olivier (Term expires 2016)
Joseph J. Bujeaud (Term expires 2017)

Cemetery Trustees

Katrina A. Mack (Term expires 2015)
Peter Govoni (Term expires 2016)
William Conn (Term expires 2017)

Trustee of Trust Funds

Lutz N. Wallem (Term expires 2015)
Lori Williams (*appointed* Term expires 2015)
James Spanos (Term expires 2016)

District 3 Grafton County State Representative

Edmond Gionet

Lincoln Board of Selectmen Annual Report 2014

The highlight of 2014 was our weeklong 250th anniversary celebration. The week was filled with a great variety of events and activities. The Lin-Wood Alumni Reunion, held the same week, brought a great number of past residents home for the celebration. The Board of Selectmen wants to thank the 250th committee and all who volunteered with planning, organizing, and running the various events. This was a very special week for the current and past residents of our town.

Numerous comments were heard throughout the week that we do not need to wait another 50 years to celebrate our community. We intend to pursue planning a joint celebration annually with our neighbors in Woodstock. Our hope is to create a shared annual community event that brings together the residents of the two towns.

Loon Mountain Bridge: Much effort this year was dedicated to the design, approval, permitting, and legal issues related to the construction of the new Loon Mountain Bridge. By the end of 2014, we received final FEMA and state approval and signed a construction contract with RM Piper who started construction on the bridge in early 2015. We expect the new bridge to be open in the fall of 2016 and removal of the old bridge shortly thereafter.

East Branch Levee: At the 2014 Town Meeting, the Town voted down an article to bond \$1.3M to rebuild the East Branch Levee. Although this received a majority vote, it did not meet the 2/3 required threshold for a bond article. Several people at the meeting questioned the actual ownership of the structure and suggested the Board further investigate this matter.

Since that meeting, we have engaged engineers and legal professionals to help us determine our next steps. Although the Town does not own land under the levee structure, we continue to be obligated to maintain the structure per the maintenance agreement signed by the Town and US government in 1960. As part of the agreement with the US government, the Town agreed to obtain legal access to the land. This was never done. Also, the Town has been sued by one of the landowners for our failure to maintain/rebuild the levee. We continue to fight this lawsuit. We anticipate dedicating significant time and resources on this ongoing litigation in 2015 and beyond. In 2015, we will again be asking the Town to move forward with a bond to rebuild the structure.

Litigation: In addition to the litigation expenses related to the levee, the Town remains involved in several on-going legal issues. The junkyard and utility assessment issues continued in 2014. Neither have been resolved and will continue into 2015. Additionally, we encountered significant legal expenses with Planning

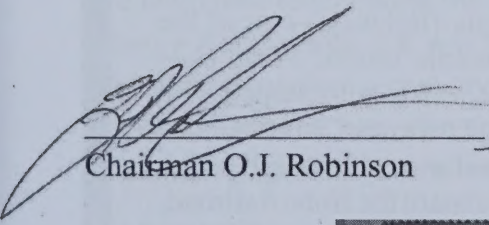
Lincoln Board of Selectmen (Cont.)

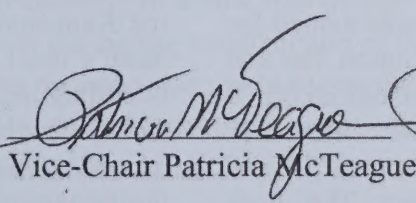
Board cases, the cell tower, employee issues, and permitting for the new Loon Mountain bridge. Overall, we overspent the Town's legal budget by almost \$100,000. We anticipate that many of these legal issues will continue into 2015, along with some additional issues that the Town will need to defend. We have proposed raising the 2015 legal budget to \$175,000, which is \$100,000 more than what was budgeted last year.

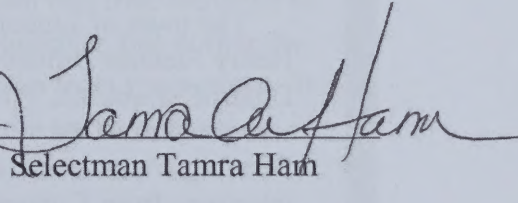
Your Board of Selectmen is extremely happy and fully satisfied with the performance of our Town Manager, Butch Burbank, who has effectively instituted the decisions of the Board of Selectmen and kept us well-informed of the daily problems and progress of the Town. We are very fortunate to have a dedicated and knowledgeable staff working for the people of this town on a daily basis.

Your Board of Selectmen work hard to oversee the operations of the Town. We do not always agree with each other. We are fully aware that some people in Town disagree with some of our actions and decisions. It is important to remember that not everyone will agree on all issues. We welcome constructive suggestions and alternative points of view that are expressed in a respectful and productive manner. We are unanimous in our goal to do what is in the best long-term interest of our Town.

We look forward to continued progress in 2015.


Chairman O.J. Robinson


Vice-Chair Patricia McTeague


Selectman Tamra Ham



Senator Ayotte's Congressional Recognition presented by Special Assistant Michael Scala to the Town of Lincoln Board of Selectmen Chair O.J. Robinson



United States
of America

Congressional Record

PROCEEDINGS AND DEBATES OF THE 113th CONGRESS, SECOND SESSION

Vol. 160

WASHINGTON, MONDAY, NOVEMBER 17, 2014

No. 140

Senate

LINCOLN, NEW HAMPSHIRE

Ms. AYOTTE. Mr. President, today I wish to pay tribute to Lincoln, NH—a town in Grafton County that is celebrating the 250th anniversary of its founding. I am proud to join citizens across the Granite State in recognizing this historic occasion.

Located in the heart of the White Mountains, Lincoln is renowned for its spectacular scenery. Several of New Hampshire's natural wonders are in Lincoln, including "the basin" at Franconia Notch State Park, Indian Head Profile Rock formation, and the Flume Gorge—all examples of the Granite State's unique natural beauty.

The town of Lincoln was named for Henry Fiennes Pelham-Clinton, the 2nd Duke of Newcastle, 9th Earl of Lincoln. It was granted in 1764 by colonial Governor Benning Wentworth to a group of 70 land investors from Connecticut. The grant was so large that today Lincoln remains the second largest town by area in the State.

Lincoln's location near the Pemigewasset River was integral to the development of its logging and paper industries, an important part of the town's history. By the mid-19th century, Lincoln was a center for processing and shipping timber. North Country businessman

James E. Henry purchased over 100,000 acres of timber at the turn of the century and constructed a pulp and paper mill to process the wood in what is now the center of Lincoln. Henry also built the Lincoln House Hotel to house the increasing number of tourists eager to experience the beauty of the White Mountains.

Today, the population of Lincoln has grown to over 1,600 residents, and the town has become one of New Hampshire's most popular tourist destinations. Visitors come from across the Nation to ski at Loon Mountain, hike the Appalachian Trail, spot a moose, or take a ride on the Kancamagus Highway—one of the State's most scenic routes. Families—including mine—also enjoy stopping by Clark's Trading Post to see Clark's famous trained bears perform, and riding through the mountains aboard the Hobo Railroad. Each September, Lincoln hosts the New Hampshire Highland Games, where thousands gather to celebrate Scottish culture and heritage.

On behalf of all Granite Staters, I am pleased to offer my congratulations to the citizens of Lincoln on reaching this special milestone, and I thank them for their many contributions to the life and spirit of the State of New Hampshire.

Kelly Ayotte

Lincoln Town Manager

Annual Report for 2014

Another year is behind us, and what a great year it was! Our 250th anniversary year was marked with great events and celebrations. Aside from the 250th activities it has been a very busy year here at Town Hall. As always, I will use this opportunity to highlight our work in 2014 and give some insight into what we have planned for projects in 2015.

I am pleased to report that as I write this the ground has been broken for the construction of the new Loon Bridge. The building of this bridge is expected to take approximately 18 to 24 months. Upon completion nearly five years will have passed since Hurricane Irene. Another issue that is still unresolved is the East Branch Pemigewasset River Levee. We are embroiled in a lawsuit filed by Lincoln South Mountain Partners, who allege that they have suffered financially by the Town of Lincoln not properly maintaining the levee which led to the deactivation of the levee by the United States Army Corp of Engineers. This suit accounted for a major increase in our legal budget for 2014. Unfortunately, that suit will continue into 2015 and possibly beyond. You will see that the Board of Selectmen has included a warrant article for consideration at this year's town meeting in the amount of \$1,600,000.00 for the reconstruction of the levee. I encourage all citizens of the town to educate themselves on this very complicated issue and cast your vote on March 10th.

Two major projects were completed this year, namely the Pollard Road / Kanc. Rec. Road upgrade and the rehabilitation of the intake structure of the Water Treatment Plant.

We were able to complete the installation of a new stairwell at Town Hall that allows us to access a storage area that was built during the construction of the building, but during the original construction, a cost saving decision was made to cut the stairs from the project. The lack of stairs to this area also presented a hardship for service of our heating and air conditioning units which are located in the attic space.

Our new website went on line in 2014 and has received good reviews from those who have had occasion to use it. We ask your patience, as we are working out the "bugs" in this new format and feel at the end of the day we will have a website that the town can be very proud of. We encourage all visitors to the site to offer up comments on both the current content as well as things that you might like to see incorporated.

Town Manager (Cont.)

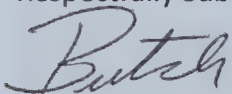
In keeping with my long stated goal of constantly reviewing town assets and putting in place a plan of continued upkeep and maintenance, in 2015 we will be addressing several projects.

As stated earlier, if the article passes at town meeting for the rehabilitation of the East Branch Levee, it will be our major project for 2015. We will be rebuilding the Loon Pond Dam in the coming year as well. This is a project that has been mandated by NHDES and was scheduled for replacement in 2014, but with NHDES' approval was put off for one year so that we could address the water intake project. As I write this report the engineering has been completed for the dam replacement and it is anticipated that the project will go out to bid in February of 2015. It is hoped that this project will be completed before the fall of 2015.

Last, but certainly not least, I want to thank my entire staff for their hard work and dedication. You can be proud of the fact that day in and day out the employees of the Town of Lincoln strive to provide a level of service second to none. I am very proud to serve as your Town Manager and take this role, and the responsibilities that go along with it, very seriously. To that end feel free to contact myself or any one of the department heads with any comments or concerns that you might have. Our contact information is listed elsewhere in this publication or on the Town of Lincoln website.

I look forward to the challenges that 2015 will bring and ask for your continued support.

Respectfully Submitted.



Alfred "Butch" Burbank
Town Manager



Board of Selectmen members Tamra Ham and Patricia McTeague and Town Manager Alfred Burbank honor Gemma Perry, Lincoln's oldest resident in 2014

Public Works Department

Annual Report 2014

Last winter was very eventful as far as the weather was concerned. We ended 2014 with 13" of snow in November and 10" in December. We started the year off with a nice 8" snowfall in January and within a week we received 3" of freezing rain with another 1.5" of rain on top of that. We scraped ice for the rest of the month and ended up with only 14.5" of snow for the month. February was the snowiest month with a total of 28" of snow and no freezing rain. March was 21" snow and 1" of freezing rain. April 16th we saw ½" of freezing rain. So for the year we had 86.5" snow and 4.5" of freezing rain. We used approximately 600 tons of sand and 200 tons of salt. These numbers have increased with the freezing rain events that we get more frequently now.

Just think, years ago the town had to pull big rollers over roadways to pack down the snow and there was no sand or salt in the budget!

Last year was a hard year on the water lines in town. We had three broken water mains on Route 3 alone. The mains were located in the area of the Indian Head resort. Frost was a major contributor to one of them. The other two were buried deep enough (back in the 1960's) but were not backfilled with proper fill and thus not properly insulated which eventually caused stress on the pipes and broke them. There is definitely a benefit to today's standards over the way pipes used to be installed many decades ago.

Last March the bid for the rehabilitation of the East Branch Pemigewasset River intake structure was awarded to Glen Builders out of Glen, NH. The project went fairly well. There were some challenges due to heavy rain, but eventually the contractors won out and the project was completed in August. Since the project's completion, we have seen much better results in our raw water quality and a better depth of water over the intake screens.

This is just another way we have improved our health by cleaning up our source water and also our finished water in the last 250 years. Back in the forties, there was a water line that came out of a small reservoir on Pollard Brook. Residents obtained their water from different sources including a four inch galvanized water line that ran out of Pollard Brook and up to the Henry Mansion and also from Loon Pond. Even as recently as the early 1990's all the town had for water filtration was a quarter inch screen in the Loon Pond impoundment with a little chlorine injected for bacteria. There are now over 200 different tests done on our drinking water annually to ensure its quality as well as its compliance with the EPA and NHDES requirements. What a long way we have come in the purity of our drinking water.

Public Works Department (Cont.)

In June we had some flooding in town. We had roadways wash out at Whale Back and Adams Wood roads. The heavy rains and flooding also did some damages at the water plant, community center and a few surrounding homes.

In May we started our spring maintenance and also had some burials to do from some winter deaths in the community. Basins were cleaned and streets and sidewalks swept. Parking lines, center lines, and stop bars were re-painted.

In July we resumed the vinyl siding project at the water plant. This was a project we started about four years ago. It was a fairly large project the public works crew did in house. It involved replacement of some framing, all of the siding, and trim boards. The project was finally completed in August.

The last phase of the Pollard Road drainage and paving project went out to bid in July. The low bidder, Lincoln Trucking and Excavation was awarded the job. The project ran through till early November. The reconstruction went very well and is 95% complete with a small amount of work left to complete in the spring.

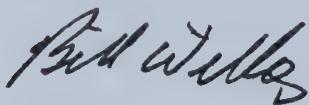
In September we had some work to do at Loon Pond. A local beaver family decided to take up residence in the pond which blocked the pond outlet. We eventually moved the beavers out. Also in September, we were able to use the new rubber tired backhoe we purchased this summer to do some road side clearing and ditching.

October was maintenance of the aerators and cable system at the sewer lagoons. We also had a tank failure there that required removal of an outside wall to get the old chemical tank out to make room for the new one. We also cleaned the Route 3 pump station.

With the cold weather approaching we take the time to prep all of the plowing equipment. We also do winter maintenance to the cemetery and then close it down until spring. This sums up our year and brings us back to winter!

I would like to take this opportunity to thank the public works staff for their hard work and dedication to the department as well as to thank our residents for their help and support throughout the year.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Bill Willey". The signature is written in a cursive, flowing style.

Bill Willey
Public Works Director

Planning and Zoning Department Annual Report for 2014

Planning Board

The number of Planning Board applications increased in 2014. Overall, the Planning Department dealt with or issued permits for the following:

- 13 Complaints (not including sign complaints)
- 19 Conceptual presentations and one complaint about a conceptual proposal
- 5 Demolition Permits
- 14 Inquiries requiring significant research – 11 proposals did not require permits
- 7 Requests for Land Use Compliance Certificates – one outstanding
- 53 Land Use Permit Applications Granted/Withdrawn/Denied/Referred to ZBA (9 outstanding)
- 24 Sign Permits
- 14 Site Plan Review Applications Submitted (4 withdrawn)
- 6 Special Event Permits
- 8 Subdivisions (or addressing issues related to subdivisions)
- 0 Transient Vendor Permits
- 3 Voluntary Lot Mergers
- 4 Written Zoning Opinions
- Multiple sign complaints (too many to count) about signs resulting in 6 letters of violation

No changes to the Land Use Planning Ordinance or the Site Plan Review Regulations were made in 2014.

The Planning Board welcomed Callum Grant as a new alternate member. The town welcomed Wendy Tanner part time as a Planning & Zoning Assistant to help with the minutes of Planning and Zoning Board meetings and clerking duties. (She is also the Town Treasurer.)

The Planning Board members and their meeting attendance for 2014 are as follows*:

*An excused absence is not considered an absence.

Members:	Pat Romprey	Chair	25 of 25 meetings
	Jim Spanos	Vice Chair	25 of 25 meetings
	OJ Robinson	Selectmen's Rep.	25 of 25 meetings
	Tamra Ham	Substitute Selectmen's Rep. (For Verizon Cell Tower case)	6 of 7 meetings re: cell Tower
	John Hettinger	Member/Clerk	25 of 25 meetings
	Paula Strickon	Member	25 of 25 meetings
	Norman Belanger	Alternate	25 of 25 meetings
	Taylor Beaudin	Alternate	25 of 25 meetings
	Callum Grant	Alternate (new)	16 of 16 meetings
	Alfred "Butch" Burbank	Town Manager/Planner	25 of 25 meetings
Staff:	Carole Bont	Planning & Zoning Administrator	25 of 25 meetings
	Nikki Donahue	Recorder (new & then resigned)	8 of 8 meetings
	Wendy Tanner	Recorder (new)	13 of 13 meetings
	Brook Rose	Adm. Asst (Jt Meetings BOS)	2 of 2 joint meetings

Planning and Zoning Department (Cont.)

Zoning Board of Adjustment

The ZBA welcomed James Martin, II, as a new member of the Zoning Board of Adjustment. Thank you to Ron Comeau for his many years of service on the ZBA. Don Landry was elected as vice-chair. This year the ZBA heard eight cases – some over the course of more than one meeting.

- 2 Administrative Appeals
- 4 Special Exceptions
- 2 Variances

In 2014, the ZBA had ten scheduled meetings with one meeting noticed, but then cancelled. They handled eight (8) cases. One meeting including a ZBA training by Attorney Cordell Johnston of the NH Municipal Association. Their meeting attendance* for the year was as follows:

*An excused absence is not considered an absence.

Members:	Paul Beaudin	Chair	9 of 9 meetings
	Ron Comeau	Vice Chair/Clerk (resigned)	4 of 4 meetings
	Don Landry	Vice Chair/Clerk Member	9 of 9 meetings
	Patricia McTeague	Selectmen's Rep.	9 of 9 meetings
	Jon Ham	Member	8 of 9 meetings
	James Martin, II	Member (new)	4 of 4 meetings
Staff:	Carole Bont	Planning & Zoning Administrator	9 of 9 meetings
	Nikki Donahue	Recorder (new & then resigned)	1 of 1 meeting
	Wendy Tanner	Recorder (new)	3 of 3 meetings
	Butch Burbank	Town Manager/Town Planner	5 of 5 meetings

Capital Improvements Program Committee

As in previous years the Capital Improvement Program was again implemented to assist the Budget Committee and the Board of Selectmen in their annual budget preparation, as well as to assist with determining the best use of Impact Fee revenue. Capital Improvements are defined as capital expenditures totaling more than \$15,000, but may also include items that are less than that to ensure ongoing maintenance is performed on an annual basis. The 2014 CIPC consisted of John Hettinger, Chairman and representing the Planning Board, Board of Selectman Representative OJ Robinson, Budget Committee member Cindy Lloyd and Town Manager Alfred “Butch” Burbank. Also present at all meetings were: Finance Director Helen Jones and Planning and Zoning Administrator Carole Bont, as well as various Department Heads. The CIPC had ten (10) working sessions between August 19th and December 10th. The CIPC also met with the Planning Board three (3) times, the last time being December 10th when the Planning Board held its second Public Hearing and voted to adopt the CIP for 2015.

The CIPC continued to improve the format and organization of the spreadsheet by department. Capital Reserve account numbers were added to the respective listed Projects/departments in order to facilitate compilation by the CIP Spreadsheets as well as review by the Budget Committee.

The CIPC also spent considerable time coordinating with the respective department heads, as well as revising and enhancing the “Project Summary (Numerical) Listing.” Two projects were recommended for potential funding via bonding:

Planning and Zoning Department (Cont.)

- (1) **Project #12** – Proposal to Replace River Intake Gallery and
- (2) **Project #74** – Repair East Branch Pemigewasset River Levee.

These two major projects have been split out and shown separately on page 29 of 29 in the CIPC Report for 2015. The total dollars budgeted for FY 2015 is \$1,310,400 (which includes the estimated service debt for the major projects recommended for bonding). This represents an increase of \$37,200 or 2.9% over the amount of \$1,273,200 the CIP Committee budgeted last year for FY 2014. This increase results primarily from addressing the future funding requirement of several large projects by building respective cash reserves thereby avoiding the need for bonding where deemed feasible.

Proposed Changes to Land Use Plan Ordinance

Parking: The Planning Board voted to reduce the required size of a parking space from two hundred (200) square feet to one hundred seventy (170) square feet.

Retaining Walls: The Planning Board also had some hard discussions about their concerns about the safety issues associated with retaining walls that are being built as part of the development of lands. A retaining wall that exceeds four (4) feet in height is required to comply with the NH State Building Code and needs to be designed by a NH licensed structural engineer. The town will need a set of engineered stamped “as built” plans of the walls and the engineer shall certify that the walls have been constructed in accord with the State Building Code and the plans submitted in order to receive a Land Use Compliance Certificate.

Telecommunications Towers: Based on its recent experience with a telecommunications tower company, the Planning Board also recommends changing the following:

- The section that pertains to the size of storage buildings and parking areas supporting the telecommunications tower by increasing the size not to exceed three hundred (300) square feet (versus 100 square feet) with parking area not to exceed five hundred (500) square feet (versus 200 square feet) but then removing the more generous section that says: “Any other structure or large parking area is permitted only as allowed by otherwise applicable provisions of this ordinance.”

District Re-Zoning Changes: To Amend Article VI (District and District Regulations) Section A (Districts) to rezone:

- Tax Map 110, Lot 007 (40 Towle Road)
- Tax Map 110, Lot 014 (#LO Connector Road)
- Tax Map 110, Lot 015 (177 Connector Road)

From General Residential (GR) District to General Use (GU) District. These three lots are adjacent to General Use (GU) Land and are isolated and across Interstate 93 from the rest of the General Residential (GR) Land

Signs: In 2014 we received many complaints about the proliferation of unpermitted banner signs, feather signs, portable sandwich board signs, and merchandise signs considered by many to be unsightly. The Planning Board received input from the business community and residents about these signs and consequently the Board recommends a number of changes to the sign section of the Land Use Plan Ordinance:

- Prohibited signs – removed inflatable signs from the prohibited signs list and put it in with temporary signs.

Planning and Zoning Department (Cont.)

- Non-Conforming signs – set a deadline for bringing all signs into compliance with the sign section of the ordinance by January 1, 2017, or seek a special exception from the ZBA.
- Portable Signs – removed from maximum number of signs list
- Materials – add a “quality” requirement
- Banners – removed as an allowed “permanent” sign and are now allowed only as part of the signage allowed for temporary events
- Directional Signs – free standing or wall signs are allowed in all zones – no longer excluded from resort properties in the General Use (GU) zone.
- Directional signs for Tourist Attractions – restrictions are now the same as for Resort Property in the GU Zone.
- Electronic Message Boards – allowing Light Emitting Diodes (LED) signs for static displays to allow for gas prices, movie titles or similar information to be displayed.
- Informational Signs – the height restrictions within resorts and tourist attractions shall not apply.
- Internally illuminated sign – one sign is now allowed per business in the Village Center (VC) Zone.
- Off Premise Sign – Prohibited except:
 - Businesses located where an onsite sign would not be visible from main roads are allowed one off-premise sign by special exception with the ZBA determining whether business is not visible from main roads.
 - Tourist attractions allowed one off-premise sign by Special Exception from ZBA.
 - By Special Exception from ZBA per Article VIII.
- Portable Signs – also known as “sandwich board signs” placed not to obstruct, close enough to business to make sense as determined by Planning Board.
- Wall Lettering/Wall Graphics – reduced allowable size from 20% to 10% of wall area not to exceed 150 square feet (versus 300 square feet)
- Wall Sign – reduced allowable size from 20% to 10% of wall area not to exceed 150 square feet (versus 300 square feet), reduced allowable sign sizes.
- Ancillary Signs – added a new section
- Temporary Signs – added a new section to include Banners, Feather Flags and Inflatables.

Proposed Stand Alone Stormwater Management Ordinance

In 2014 we received numerous complaints about property damage caused by stormwater runoff from town-approved buildings and projects. The town also experienced some stormwater runoff damage of its own. After consultation with the town engineer, the state and other communities experiencing similar problems, the Planning Board decided to propose a Stormwater Management Ordinance. A copy of the proposed ordinance is available on our website at www.lincolnnh.org and in the town offices.

Economic Developments

In 2012, the Board of Selectmen voted to designate the Route 3 Corridor and the Industrial Park in Lincoln an Economic Revitalization Zone (ER-Z). The New Hampshire Department of Resources and Economic Development approved an Economic Revitalization Zone tax credit for businesses along the Route 3 Corridor and in the Industrial Park in Lincoln. The credit is applied towards the Business Profit Tax and the Business Enterprise Tax. An ER-Z will award credits to the Business Profits Tax and Business Enterprise Tax while not impacting property tax revenue in any way. The Economic Revitalization Zone (ER-Z) tax credit may be awarded to qualifying businesses who invest in new buildings, machinery, or equipment that amount to 50% or more of the existing market value of the

Planning and Zoning Department (Cont.)

facility. New businesses may also qualify if the investment amounts to 20% or more of the existing market value. Businesses may be credited up to \$40,000/year or \$200,000/5years.

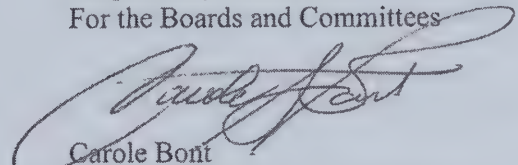
The purpose of the ER-Z tax credit is to give businesses along Route 3 the extra incentive needed to build and expand, revitalizing Route 3 by bringing additional employment to our town and broadening our commercial tax base. ER-Zs are administered exclusively by the state and have no impact on local property tax revenue. Business owners are responsible for applying for the credit if they think they qualify. The ER-Z application is available through a link on the town website or in the Lincoln Town Offices. The first lot in the Industrial Park sold and a land use permit was issued in 2012.

Upcoming 2015 Activity

Due to a busy 2014, the Planning Board was not able to finish revising Lincoln's Master Plan. The Master Plan is the principal document Planning Boards use to assist them in their decision making. Lincoln last revised their Master Plan in 2003. The Planning Board's goal for 2015 is to substantially complete the Master Plan revision.

If you have any questions or require assistance with issues related to planning and/or zoning, please do not hesitate to contact the Planning and Zoning Department. We look forward to assisting you in your endeavors this year.

Respectfully submitted,
For the Boards and Committees



Carole Bont
Planning & Zoning Administrator



A Tour Through Time
A theatrical presentation of Lincoln's history



TOWN OF LINCOLN NEW HAMPSHIRE

PLANNING BOARD
ZONING BOARD OF ADJUSTMENT

PLANNING & ZONING D E P A R T M E N T

Proposed Changes to Land Use Plan Ordinance

To Lincoln Voters:

Here is our motivation for the proposed changes to our zoning ordinance called the "Land Use Plan Ordinance". The changes are primarily corrections and fill-ins to our existing regulations.

1. **Parking:** The proposed change to the size of the parking lot came as a result of cases that came before the Planning Board this past year. Some applicants complained that Lincoln requires parking spaces that are too large. They pointed to the fact that the standard size of parking spaces has been reduced nationwide.
2. **Retaining Walls:** The proposed change that addresses retaining walls was suggested by the State Fire Marshall's Office.
3. **Telecommunications Towers:** The proposed change to the Telecommunications Towers section was suggested by town counsel.
4. **District Re-Zoning Changes:** The proposed change redistricting three lots was requested by the owners of the three lots. These lots were originally in the General Use (GU) District and then were changed to the General Residential (GR) District without approval by annual Town Meeting. This proposed change is meant to correct the designated zoning district for these three lots.
5. **Signs:** The Planning Board met with members of the business community and residents in public meetings about the sign ordinance portion of the Land Use Plan Ordinance. The Planning Board took into consideration concerns expressed by them in those meetings in making a proposal for changes.
6. **Proposed Stand Alone Stormwater Management Ordinance:** The proposed stand alone Stormwater Management Ordinance was suggested by our town engineer and has been adopted in other locations to address the same stormwater runoff and drainage issues our community is currently facing.

These issues were all thoroughly discussed at length in public Planning Board meetings. Overall, these proposed changes are meant to protect and aid the Town of Lincoln and its residents.

Here is an explanation of the changes.

1. **Parking:** The Planning Board proposes a reduction in the required size of a parking space from two hundred (200) square feet to one hundred seventy (170) square feet.
2. **Retaining Walls:** The Planning Board had some hard discussions about their concerns about safety issues associated with retaining walls that are being built as part of the development of lands. In 2002 the State of New Hampshire adopted a State Building Code ("Code") that applies to all construction in New Hampshire, including the Town of Lincoln. (RSA 155-A:2; 674:51). Prior to 2002, adoption and administration of a building code was purely a local option. The Code is comprised of various model codes. The Code applies to all construction in New Hampshire. Municipalities have the option to administer the Code by adopting NH RSA 155-A and by hiring a code enforcement officer; however, Lincoln and 38 other communities in NH have not chosen to do so.

Even though Lincoln has not chosen to administer the State Building Code itself, the Code is still in effect and is enforceable by the State Fire Marshall's Office. A retaining wall that exceeds four (4) feet in height is required to comply with the NH State Building Code and needs to be designed by a NH licensed structural engineer. The town will need a set of engineered stamped "as built" plans of the walls and the engineer shall certify that the walls have been constructed in accord with the State Building Code and the plans submitted in order to receive a Land Use Compliance Certificate.

3. Telecommunications Towers: Based on its recent experience with a telecommunications tower company, the Planning Board also recommends changing the following:

- The section that pertains to the size of storage buildings and parking areas supporting the telecommunications tower by increasing the size not to exceed three hundred (300) square feet (versus 100 square feet) with parking area not to exceed five hundred (500) square feet (versus 200 square feet) but then removing the more generous section that says: “Any other structure or large parking area is permitted only as allowed by otherwise applicable provisions of this ordinance.”

4. District Re-Zoning Changes: To Amend Article VI (District and District Regulations) Section A (Districts) to rezone the following lots from General Residential (GR) District to General Use (GU).

The proposed change redistricting three lots was requested by the owners of the three lots.

- Tax Map 110, Lot 007 (40 Towle Road)
- Tax Map 110, Lot 014 (#LO Connector Road)
- Tax Map 110, Lot 015 (177 Connector Road)

These lots were originally in the General Use (GU) District and then were changed to the General Residential (GR) District without approval by annual Town Meeting. This proposed change is meant to correct the designated zoning district for these three lots.

These three lots are adjacent to other General Use (GU) land and are isolated and across Interstate 93 from the rest of the General Residential (GR) land in the area.

5. Signs: In 2014 the Town received many complaints about the proliferation of unpermitted banner signs, feather signs, portable sandwich board signs, and merchandise signs considered by many to be unsightly. The Planning Board received input from the business community and residents about these signs. Consequently the Board recommends the following changes to the sign section of the Land Use Plan Ordinance:

- Prohibited signs – removed inflatable signs from the prohibited signs list and put it in with temporary signs.
- Non-Conforming signs – set a deadline for bringing all signs into compliance with the sign section of the ordinance by January 1, 2017, or seek a special exception from the ZBA.
- Portable Signs – removed from maximum number of signs list
- Materials – add a “quality” requirement
- Banners – removed as an allowed “permanent” sign and are now allowed only as part of the signage allowed for temporary events
- Directional Signs – free standing or wall signs are allowed in all zones – no longer excluded from resort properties in the General Use (GU) zone.
- Directional signs for Tourist Attractions – restrictions are now the same as for Resort Property in the General Use (GU) Zone.
- Electronic Message Boards – allowing Light Emitting Diodes (LED) signs for static displays to allow for gas prices, movie titles or similar information to be displayed.
- Informational Signs – the height restrictions within resorts and tourist attractions shall not apply.
- Internally illuminated sign – one sign is now allowed per business in the Village Center (VC) Zone.
- Off Premise Sign – Prohibited except:
 - Businesses located where an onsite sign would not be visible from main roads are allowed one off-premise sign by special exception with the ZBA determining whether business is not visible from main roads.
 - Tourist attractions allowed one off-premise sign by Special Exception from ZBA.
 - By Special Exception from ZBA per Article VIII.

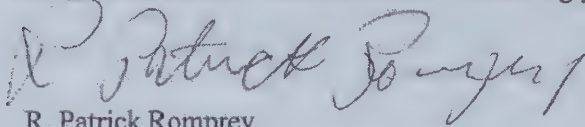
- Portable Signs – also known as “sandwich board signs” placed not to obstruct, close enough to business to make sense as determined by Planning Board.
- Wall Lettering/Wall Graphics – reduced allowable size from 20% to 10% of wall area not to exceed 150 square feet (versus 300 square feet)
- Wall Sign – reduced allowable size from 20% to 10% of wall area not to exceed 150 square feet (versus 300 square feet), reduced allowable sign sizes.
- Ancillary Signs – added a new section
- Temporary Signs – added a new section to include Banners, Feather Flags and Inflatables.

6. Proposed Stand Alone Stormwater Management Ordinance:

In 2014 the Town received numerous complaints about property damage caused by stormwater runoff from town-approved buildings and projects. The town also experienced some stormwater runoff damage of its own. After consultation with the town engineer, the state and other communities experiencing similar problems, the Planning Board decided to propose a Stormwater Management Ordinance. The purpose of the ordinance is to protect public health, safety and the environment by establishing minimum requirements to control the adverse effects of increased post-development stormwater runoff, decreased groundwater recharge, and non-point source pollution associated with new development and redevelopment. The primary principle of the proposed ordinance is that there shall be no negative impact to water quality, runoff rate and volume and groundwater recharge volume post-development from pre-development conditions.

A copy of the proposed ordinance is available on our website at www.lincolnnh.org and in the town offices.

The Planning Board appreciates the input it received from members of the public and the business community about these issues. We look forward to serving you in 2015.



R. Patrick Romprey,
Planning Board Chair

Lincoln Police Department

Annual Report 2014

The year 2014 was on par with the previous year. While our numbers were up slightly in calls for service and cases, calls remained fairly consistent with last year.

There were some personnel changes in 2014. Officer Jeannine Wood who was with us a number of years sought employment closer to her family and this fall was offered a position in Southern New Hampshire. We were sorry to see her go as she was well liked and was a great asset to the department. Recently, we hired Seth Arcieri. Seth is a graduate of Plymouth State University and worked as a part time officer with the NH Marine Patrol. We feel he will be a great addition to our department. Seth is currently at the NH Police Academy to complete the 14 weeks of training.

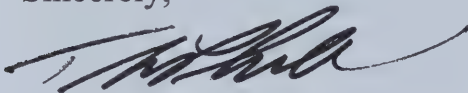
The department brought in a number of different programs throughout the past year that should be mentioned. They are as follows:

- The Public Safety Academy – a joint program with the Fire Department and Linwood Ambulance that educates participants about the public safety programs offered in Lincoln;
- A Facebook page and updated website;
- Coffee with a Cop – a morning program hosted by various businesses throughout town that offers free coffee and the opportunity to chat with the officers;
- Lincoln Police App – this app allows users to file minor reports or complaints and accompanying photos directly to the police department. The app also offers a directory of State, County and Town government, web access to our safety programs, community and emergency alerts, and a schedule of events in Lincoln;
- Channel 3 – My favorite program is the work that we are doing with our local public access station to develop public safety information for our local TV viewing audience. I am impressed by the way the students have taken the initiative to develop a very professional production;

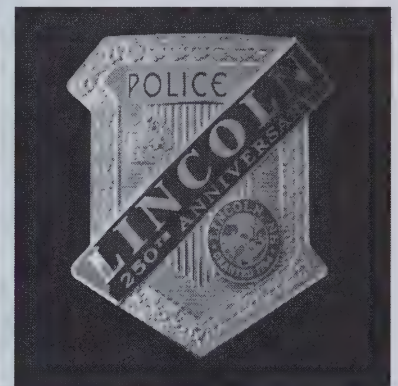
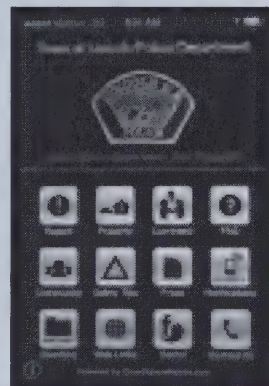
- R.A.D. (Rape Aggression Defense) Course – A comprehensive, women-only course on self-defense tactics and techniques;
- Senior Luncheon - The County Attorney's office sent a guest speaker to speak with seniors about how senior citizens can be a target for fraud;

As of this writing, the Lincoln Police Department was selected by the New England Association of Chiefs of Police as one of three agencies who are finalists for the best Community Policing in New England for agencies with a population under 15,000. Putnam, CT and Orleans, MA were the other finalists. We hope the announcement will be made prior to Town Meeting. Regardless of the result, we are proud of the programs that we bring to Lincoln and we also want to thank the community for their support.

Sincerely,



Theodore P Smith
Chief of Police



Captain Burnham teaches Lincoln P.D.'s Inaugural R.A.D. Class

Emergency Management Annual Report for 2014

The year 2014 was a relatively quiet year which allowed us to work on developing plans. The town received a grant to re-write our Hazardous Mitigation Plan. This grant provides funding for the town to hire an independent consultant to develop and improve upon our existing plan. The federal government requires that all hazardous mitigation plans be updated on a five year cycle. Without an updated Hazard Mitigation Plan in place, the town is not eligible for FEMA funding in the event of a natural disaster. Over the next six months, a study group will be meeting to compile a list of potential hazards to our community which will then be incorporated into our revised Hazard Mitigation Plan. The plan will be submitted to the state and federal Governments for their approval.

As with the Hazard Mitigation Plan, the Lincoln Emergency Management Plan is also due to be updated. We are applying for a grant to rewrite this plan as well. While the current plan is good, it is also required by the federal government that we update this plan and there are a number of new federally mandated requirements which must be included. The plan is required to be completed in 2016.

We are currently working on setting the groundwork for staging a full scale emergency management exercise in Lincoln. In the past, we have had a mock school bus disaster on the Kanc and a hostage scenario at the school. These exercises were a number of years ago. NH Emergency Management is very interested in conducting another mock disaster exercise to include the public safety agencies in Lincoln and the surrounding areas.

At the Police Department, we maintain files for those citizens that have special medical needs or concerns in the event of an emergency situation. This allows us to ensure that those with special medical issues are dealt with first in the event of an emergency. If you feel that you should be on this list for a medical reason, please contact the Department.

Sincerely,



Theodore P Smith
Emergency Management Director

Lincoln Fire Department

Annual Report 2014

This year has been a very busy year for the Fire Department. We have responded to 191 calls. I am very proud of the dedication the members of the department have shown this year. Currently there are 20 members on our roster with new applications coming in on a regular basis.

This past year we have really focused on our department's training program and have held some very successful and well attended classes. This has increased our efficiency and knowledge when responding to calls. Five members successfully completed fire fighter one training at the Fire Academy in Bethlehem. Three more are planning to attend the same course at the academy while several more firefighters are going on to their fire fighter two certifications. I am looking forward to 2015 as we further enhance our process and procedures through further education.

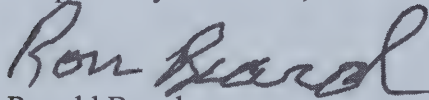
This year along with the regular annual inspections, I was very involved with weekly inspections of the new addition to Inn Seasons South Mountain Resort. There was also a major safety concern with a privately owned bridge in town that was eventually resolved by the property owner.

Looking forward, the Town of Lincoln is seeing new businesses moving into our community all the time. The new River Walk Resort construction is also underway. With that being said, I am looking at increasing the size of the department and bringing more firefighters on board to effectively manage this growth in our town.

As a reminder, please have your 911 address visible on your home. This is extremely important as it will make for a speedier response time by emergency personnel. If you are not sure what your 911 address is, please contact the Town Hall.

In closing, I would like to thank the Town of Lincoln for its support of the Lincoln Fire Department and send a special thanks to all of the businesses that support us when we have any major incidents.

Respectfully submitted,



Ronald Beard
Lincoln Fire Chief



2014 Report of the Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 603-271-1370 or www.des.state.nh.us for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdf.org.

This past fire season started in early April with the first reported fire on April 7th. April, which is the traditional start to our spring fire season, began very dry with unseasonably dry conditions continuing through the entire month. This dry pattern continued through the first half of May. 80% of our reported fires this season occurred during this six week period. The largest fire was 24 acres, occurring in the town of Tamworth. From mid May through early September, above average rainfall kept our total acreage burned statewide at 72 acres. This is the smallest amount of acreage burned statewide in several years. Late August through late September though brought a dry trend to northern areas, resulting in several deep-burning remote fires. Our fire danger days correlated well with the days that there were fires actually reported. The statewide system of 16 fire lookout towers continues to operate on Class III or higher fire danger days. Our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting capability was supplemented by the NH Civil Air Patrol when the fire danger was especially high. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2014 season threatened structures, and a few structures were burned, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

2014 FIRE STATISTICS

(All fires reported as of November 2014)

(figures do not include fires under the jurisdiction of the White Mountain National Forest)

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	3.1	5
Carroll	24	4
Cheshire	6.8	7
Coos	5.3	18
Grafton	8.2	32
Hillsborough	6.1	20
Merrimack	15.5	11
Rockingham	1.1	8
Strafford	0.4	5
Sullivan	1.5	2

CAUSES OF FIRES REPORTED

	Total	Fires	Total Acres
Arson	2	112	72
Debris	52	182	144
Campfire	10	318	206
Children	2	125	42
Smoking	5	360	145
Railroad	0		
Equipment	5		
Lightning	1		
Misc.*	35 (*Misc.: power lines, fireworks, electric fences, etc.)		

ONLY YOU CAN PREVENT WILDLAND FIRE

WELFARE DEPARTMENT ANNUAL REPORT 2014

The Welfare Department assists Lincoln residents unable to provide for their own documented shelter, food, medication, utility, or other emergency needs. It provides assistance to qualified individuals, and promotes independence through guidance and referrals. In addition, the Department actively participates in local social service networks. The Town provides emergency general assistance to individuals and families who “are poor and unable to support themselves” (NH RSA:165). By law, any Lincoln resident expressing a need for help may file an application for assistance.

In Fiscal Year 2014, the Welfare Department took applications on one or more occasions from 29 individuals and families, 13 of whom were filing for assistance for the first time. The Department assisted 29 cases, 9 more than in Fiscal Year 13. Also, 9 applicants were found ineligible and/or were referred to other local sources of assistance to meet their needs. The FY14 total General Assistance expenditure was \$9453.15, almost \$16,702 below FY2013. Welfare recipients may be required to apply for other programs, make specific payments with their income, work for the Town as reimbursement, and/or document an active job search. While most welfare recipients are unable to do so, the law requires them to make reimbursements for town assistance when they are financially able to do so. In FY14, the Department collected \$1,150 in reimbursement revenue from reimbursements from recipients.

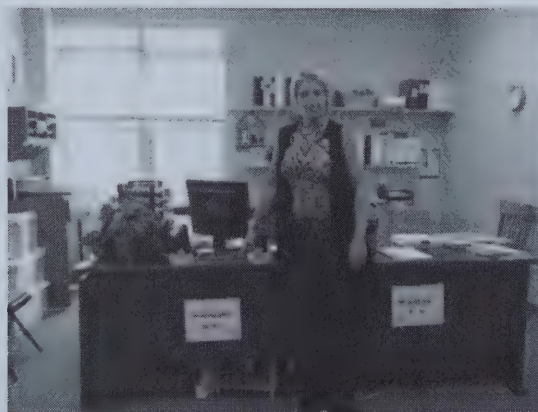
Welfare Expenditures			
	FY13	FY14	% Left
Food		\$1479.71	\$338.10 77.46
Medical/Prescription			
Shelter		\$18,986.30	\$7173.35 68.81
Emergency Shelter			
Utilities		\$3452.35	\$1281.05 7.30
Burials		\$1,000.00	-----
Fuel Assistance		<u>\$2237.06</u>	<u>\$660.65</u> 7.98
Welfare Direct		\$26,155.42	\$9453.158
Assistance			
Balance Remaining		\$3844.58	\$21046.85
Percentage Left		12.82%	69.11%

Some changes that took place this year, was the installation of the NH Gap program software, which now puts Lincoln online with other active municipalities in tracking client applications. If an applicant applied for assistance in another town, they will pop up in our Statewide Database and provide tracking information, particularly for applicants seeking to fraudulently abuse the local welfare system. Our winters are long, and many of our residents living on fixed incomes rely on our town to assist in times of need so that they do not have to choose between *heating* or *eating*.

Respectfully submitted,

Jane A. Leslie

Welfare Director
Town of Lincoln



Health Officer

Annual Report 2014

The year 2014 was a busy one. I was called to a local business that has an enclosed pool area that had developed a severe black mold issue. The business owner removed the black mold, renovated the building, and installed a new air handling system. I also responded to a renter's complaint concerning bed bugs. After investigating that complaint, the landlord hired a company to exterminate. There were a couple of calls from renters to inspect their apartments for black mold and unsafe living conditions. After investigating and working with the management company, all issues were resolved.

There were numerous complaints concerning trash dumpsters not being secured tightly enough to keep bears and other wildlife out. Please remember to secure your dumpsters at all times to keep the bears and wildlife out, and to keep you and your home safe.

Other calls involved coordinating restaurant inspections and performing day care inspections.

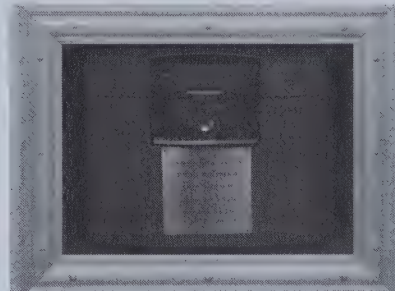
We continue to monitor how much we are, or are not at risk for EEE and West Nile Virus. Please do get in the habit of preventing mosquito bites by wearing long sleeves and bug repellent. Also during the summer always remember to check yourself for ticks after being outdoors and remove any ticks you find on yourself. You can use an insect repellent with 20% deet that will help protect you for several hours. These measures will help protect you from getting Lyme disease.

Respectfully submitted,

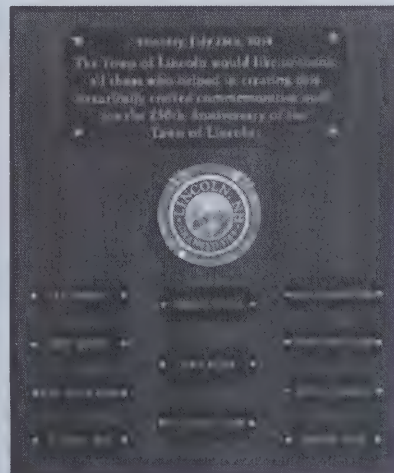
Ronald Beard
Health Officer



The Town of Lincoln wishes to thank the 250th Anniversary Committee. Ivan Strickon, Emily Clark, Tamra Ham, Tara Tower, Deanna Huot, Cindy Lloyd, Carol Riley, Heather Hoyt, Dave Thompson, Alyssa Yolda, and Justin Chaffee.



Time Capsule Display crafted by resident Dennis Mulleavey



Lincoln Public Library 2014 Annual Report

Carol Riley, Library Director

LIBRARY COLLECTION

16,355

number of
print books

1,459

number of
VHS and DVD

10 »

7 : PCs
1 : iMac
2 : iPads

number of
public access computers

28,936

20,955 downloadable
e-books 7,981 downloadable
audio books

46

40 magazine
subscriptions 6 newspaper
subscriptions

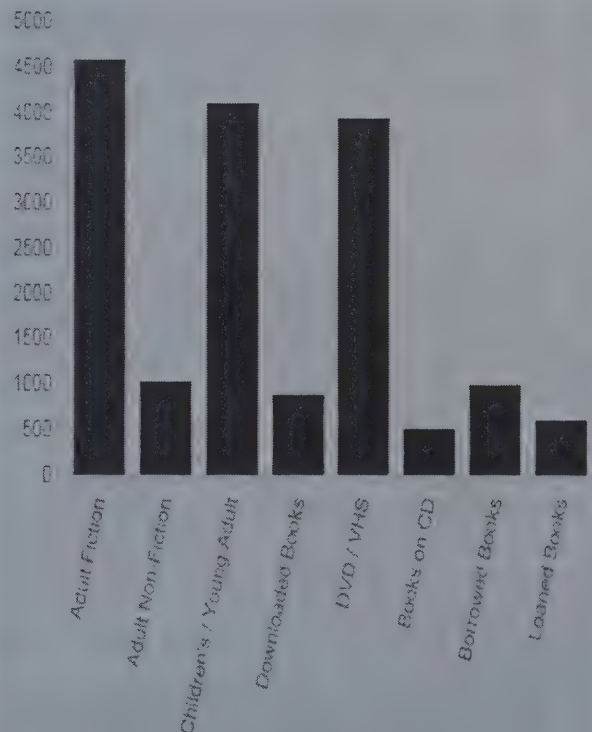
6

number of
museum passes

349

number of
books on CD

CIRCULATION STATISTICS



In 2014, the Lincoln Public Library...

Checked out a total of 15,124 materials, including books, movies, and magazines. Our computers were used a total of 4,764 times, with wireless being accessed an additional 660+ times (external access cannot be determined). Additionally, we added 451 new books, 75 new movies, and 44 audiobooks to our collection.

Hosted 166 free public programs, including book clubs, language classes, Legos club, NH Humanities Council programs, UNH Speakers Bureau programs, Summer Reading programming, Halloween open house, Microsoft Excel workshops, author events, and a financial seminar with Flatiron Financial Group.

We had 1,513 program attendees this year.

All of these programs, and more, remain free and open to all.

Demographics of a Lincoln Public Library Patron

Uses our computers 365 times a year

Checks out 72 books a year

Requests 5 interlibrary loans per year

Checks out 96 movies a year

Attends at least 2 programs a month

Accesses our WIFI at least once a week

Reads 48 magazines/newspapers a year

Downloads 48 audio books / e-books a year

Utilizes at least 3 of our museum passes a year



Each of our patrons saves approximately \$1,500 per year by utilizing the available services instead of buying for personal use at home.



Lin-Wood Skate Park

Our mission: *To build an outdoor public skate park for the communities Lincoln and Woodstock, NH in order to create a positive, recreational environment for its members and visitors.*

The town of Lincoln - along with surrounding areas - have large populations of both youth and adults who enjoy skateboarding, freestyle BMX, and other sports which a skate park would provide an arena for. Being able to participate in these sports locally, in a professionally constructed and well cared for environment would be a valuable amenity to the community as well as area visitors. Local businesses would see the benefits as well.

The Lin-Wood Skate Park Committee (LWSPC) was established to collaboratively work with local organizations and its members to ensure the entire project meets the needs of the community. An initial survey was conducted throughout the towns of Lincoln and Woodstock which ultimately proved high interest in the project but also provided usage habits (frequency, ages demographics, abilities etc.).

After compiling results, the committee reached out to a number of professional skate park design companies who viewed the survey data and followed up by presenting conceptual park layouts along with production estimates.

The LWSPC then met with the Lincoln Town Selectmen who agreed to a one acre land grant for the construction & placement of the Lin-Wood Skate Park. Indicated in that agreement, the park falls under the category of Community Park for all instances of maintenance and insurance. Both of these steps were giant milestones in getting this park underway and were met with no opposition. It is a clear indication of the high level of interest in the success of this project by community members.

To begin fundraising efforts, the Lin-Wood Skate Park Committee joined the Lincoln-Woodstock Friends of Recreation non-profit organization and was welcomed with open arms. The first fundraising goal is \$130,000. Reaching that number will enable the full production of a 4,500 square foot concrete skate park fit for all abilities. It is a big goal, but quite attainable. In a short time, the committee has hosted a handful fundraising events to build awareness and raise funds. These efforts continue and the response from community members has been inspiring and encouraging. The next step is to begin researching grant opportunities through regional and national foundations.

The outlook is positive and the commitment to this project is unwavering. Not only from the committee, but the members of these two small New Hampshire towns.



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LINCOLN, NH - SAMPLE SKATEPARK CONCEPT DESIGN 4

SR SPOHN RANCH
SKATEPARKS

Design is a conceptual rendering

Lincoln-Woodstock Recreation Department

Annual Report for 2014

Program Highlights

The Lincoln Woodstock Recreation Department strives to offer many diverse program choices to meet a broad range of interests like Senior Citizen Trips including the annual trips for Fall Foliage, the Fryeburg Fair, and Holiday Shopping; Youth programming including the After School Program, Elementary Open Gyms, Middle and High School Open Gyms, Youth Swim Lessons, Lego Club, Hershey Track & Field, T-ball, Softball, Baseball, Adventure Camp, Kanc Kamp, Fishing Derby, Challenger Soccer Camp, Golf Lessons, Outing Club, Youth Basketball, Kanc Pre-Ski Lessons, Kanc Carvers Learn-2 -Turn Ski Lessons, Kanc Carvers Learn-2-Race Lessons, School Vacation Week Programs, Fall Youth Soccer, Softball Pitching, Open Gym, Indoor Soccer; Adult programming including the Adult Coed Pickup Basketball, Zumba, Adult Coed Softball, and Adult coed Soccer; and events for all ages including the Annual Memorial Golf Tournament, the Just For Kids Holiday Shopping event, the Memorial Day Yard Sale, and the Kanc-a-thon.

Lincoln's 250th

2014 was the 250th Anniversary for the Town of Lincoln, and we celebrated with 9 days of events! These included opening ceremonies, a Lumberjack/ Jill show, a community pancake breakfast, fireworks, a night hike, a history scavenger hunt, an incredible performance on the History of Lincoln at Jean's Playhouse, Music in the gazebo with an ice cream social, a community movie night, a banquet dinner with the Lin-Wood Students reading their winning essays and poems about what Lincoln means to them, a Community Block Party, a 5k, a parade and closing ceremonies including firing of the ceremonial cannon. What a celebration it was! Thank you to all who sponsored events, hosted events, volunteered and attended this once in a lifetime opportunity, your contribution was greatly appreciated!

New in 2014

Father Roger Bilodeau Community Center Building – The Community Center kitchen was remodeled, including new cabinets, new countertops, new flooring, a new grease trap, and a new coat of paint on the walls; The new community garden held a community build day in the spring, and opened for planting this year; the boiler system received much needed repairs; a new phone system was purchased and a copier is being leased and both are working well for the LWRD Staff at the Community Center.

Recreation Department (Cont.)

The Kanc Recreation Ski & Recreation Area – The “Kanc” improvements for this year included: new swings, chains, and swing hangers for the Kanc playground; a new home plate and a new pitcher’s mound plate for the Kanc ball field; new springs were installed on the garage door; a new snow machine was purchased for the Kanc Ski Slope; the groomer received a new windshield; and the Kanc. Rec. Area received a new hot water heater and a new area propane heater.

Lincoln-Woodstock Community Ball Field – The field was hydro seeded and fertilized this year. The concession stand/ storage building locks on the men’s and women’s bathroom doors were replaced with safer versions.

Lin-Wood Food Pantry – The Community members and businesses generously supported the Lin-Wood Food Pantry in 2014! Some of our more generous donors were: Pemi Valley Church, White Mountain Bagel, Purple Tomato, Hobo Railroad, Price Chopper, Refit Dance Class, The Parrot Head Club, The Whale’s Tale, Cub Scouts, Daisy Scouts, The Chamber of Commerce Dinner, Coolidge Home Owners Association, Rotary Club, Planet Aid, and many other local businesses and residents that donate to the Food Pantry throughout the year!

Lincoln-Woodstock Friends of Recreation – 2014 officers: President- Danielle Avery; Vice-President,-Melissa Sabourn; Treasurer – Tammy Ham; Secretary – Rebecca Manning. This group coordinates and staff many fundraising and non-fundraising events throughout the year. Fundraising events include: the Memorial Day Yard Sale, and the Kanc-a-thon. The non-fundraising “community pride” events include: Memorial Golf Tournament, and the Just for Kids Holiday Shopping event. Each event benefits the Lincoln-Woodstock community. If you are interested in becoming involved with the Friends of Recreation, check out their website at: <http://lincolnwoodstockfriendsofrec.weebly.com/>.

If you would like to find out more about the Lincoln-Woodstock Recreation Department please visit <http://www.lincolnnh.org/government/recreation/index.htm> or <http://lincolnwoodstockfriendsofrec.weebly.com/> and LIKE US on FACEBOOK <http://www.facebook.com/pages/Lincoln-Woodstock-Recreation-Department> or for current updates on fun activities going on right here in town email communitycenter@lincolnnh.org to get on our email list.

Recreation Department (Cont.)

Special Thanks

LWRD has been described as a great value to the community. Our office is able to provide so much at such a low cost due in large part to the commitment from our Friends of Recreation committee, our numerous dedicated volunteers, community organizations and businesses who support us financially as well with many hours of volunteerism. On behalf of the Lincoln-Woodstock Recreation Department and the Town of Lincoln and Woodstock we sincerely thank all of you for your commitment to recreation and our community. Lincoln-Woodstock is a better place because of it!

Respectfully Submitted,

Tara Tower !!

Tara Tower, CPRP
LWRD Recreation Director



Community Garden Build



K-2 Kanc Carvers Team



Senior Trip to Flag Hill Winery

Solid Waste Facility Annual Report 2014

Well I can tell by the more than 100 ton increase in our C&D disposal this year that the economy must be doing better. Our users in both Towns disposed of 24% more construction and demolition this year than the previous year. The amount of MSW, or regular household trash stayed pretty consistent, as did the co-mingled or recyclables. The revenues for aluminum, newsprint and cardboard stayed flat, or a little below the normal range. Scrap steel was also on the down turn this year as far as revenues go. We had a good turnout for our Household Hazardous Waste Day in October, and we will be doing that again in 2016, so save your HHW in a safe place until then. We installed a Scale and implemented a .18 cent per pound fee for all TV'S that are disposed of at the Solid Waste Facility, allowing us to charge only what our vendors charge us to dispose of electronics. In response to the complaints about the burning of brush, we cleared an area and hired a portable grinding contractor to come in and grind up all the brush at one time this year. This eliminated having to burn any brush, and I am told that we are going to continue this way in the future. Although it cost more to burn brush, it certainly does not smoke up the valley that we all love for its pristine environment. I am always looking for new and better ways to improve our services and cost of disposal in order to run as efficiently as possible. If you have any suggestions, please do not hesitate to stop by. Jim, Russell and I are here to assist you in any way we can. All that we ask is that you continue to sort and recycle your waste in the manner that is requested in our recycling regulations that were approved by the Solid Waste Board. Because of your great efforts we continually receive great compliments about how clean and orderly the facility looks from guests that come in from out of town. I appreciate your hard work and attention to help us continue to keep the Solid Waste Facility looking neat and clean.

	Amount	Cost	Revenue	Cost Avoidance
Co-Mingle	244/tn	\$7,325	\$0	\$21,416
MSW	817/tn	\$71,267	\$0	\$0
C&D	512/tn	\$49,184	\$40,285	\$0
Newsprint	41/tn	\$0	\$2,974	\$3511
Scrap Steel	62/tn	\$158	\$12,655	\$5,442
Cardboard	157/tn	\$0	\$15,986	\$13,780
Aluminum Cans	9,900/lbs	\$0	\$6039	\$439
Textiles	5.5/tn	\$0	\$0	\$483
Brush	100/tn/est	\$3500	\$0	\$0
Waste Oil	1000/gal/est	\$0	\$0	\$0
Fryolator Grease	500/gal/est	\$0	\$0	\$0
Compost	100/yd/est	\$0	\$0	\$0
Totals		\$131,434	\$77,939	\$45,071

Cost avoidance by recycling is equal to the current disposal rate multiplied by the tons recycled.

Respectfully submitted,



Paul Beaudin, II
Solid Waste Facility Manager

Tax Collector's Annual Report

For the Municipality of Lincoln Year Ending 2014

UNCOLLECTED TAXES BEG. OF YEAR*		DEBITS Levy for Year of this Report		PRIOR LEVIES (PLEASE SPECIFY YEARS)	
				2013	
Property Taxes	#3110		\$465,776.61		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Utility Charges	#3189				
Property Tax Credit Balance**		(\$37,416.00)			
Other Tax or Charges Credit Balance**		< >			
TAXES COMMITTED THIS YEAR				For DRA Use Only	
Property Taxes	#3110	\$10,482,168.00			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185	\$22.00			
Excavation Tax @ \$.02/yd.	#3187				
Utility Charges	#3189				
Other Charges		\$170.00	\$1,066.00		
OVERPAYMENT REFUNDS					
Property Taxes	#3110	\$1,283.00	\$28.88		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd.	#3187				
Cost before lien			\$2,130.00		
Interest - Late Tax	#3190	\$4,732.67	\$18,073.25		
Resident Tax Penalty	#3190				
TOTAL DEBITS		\$10,450,959.67	\$487,074.74	\$	\$

Tax Collector's Annual Report

For the Municipality of Lincoln Year Ending 2014 (Cont.)

CREDITS				
REMITTED TO TREASURER	Levy for	PRIOR LEVIES		
	Year of This Report	2013	(PLEASE SPECIFY YEARS)	
Property Taxes	\$8,353,461.52	\$356,502.93		
Resident Taxes				
Land Use Change				
Yield Taxes	\$22.00			
Interest (include lien conversion)	\$4,732.20	\$18,073.25		
Penalties				
Excavation Tax @ \$.02/yd.				
Utility Charges				
Conversion to Lien (principal only)		\$103,394.75		
Other charges	\$170.00	\$1,066.00		
DISCOUNTS ALLOWED				
ABATEMENTS MADE				
Property Taxes	\$7,693.00	\$8,037.81		
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd.				
Utility Charges				
CURRENT LEVY DEEDED	\$480.47			
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes	\$2,156,740.99			
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd.				
Utility Charges				
Property Tax Credit Balance**	(\$72,340.51)			
Other Tax or Charges Credit Balance**	< >			
TOTAL CREDITS	\$10,450,959.67	\$487,074.74	\$	\$

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Tax Collector's Annual Report

For the Municipality of Lincoln Year Ending 2014 (Cont.)

DEBITS				
	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2013	2012	2011	2010-2003
Unredeemed Liens Balance - Beg. Of Year		\$55,685.46	\$32,263.63	\$20,384.42
Liens Executed During Fiscal Year	\$109,749.98			
Interest & Costs Collected				
(After Lien Execution)	\$2,323.64	\$5,182.17	\$10,339.03	\$2,111.46
TOTAL DEBITS	\$112,073.62	\$60,867.63	\$42,602.66	\$22,495.88

CREDITS				
REMITTED TO TREASURER	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2013	2012	2011	2010-2003
Redemptions	\$37,897.72	\$30,747.81	\$31,132.06	\$11,043.95
Interest & Costs Collected				
(After Lien Execution)	\$1,736.05	\$5,221.10	\$10,127.33	\$2,181.46
Abatements of Unredeemed Liens	\$234.67			\$9,270.47
Liens Deeded to Municipality	\$1,109.11	\$1,275.45	\$1,343.27	
Unredeemed Liens				
Balance - End of Year	\$71,096.07	\$23,623.27		
TOTAL CREDITS	\$112,073.62	\$60,867.63	\$42,602.66	\$22,495.88

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

TAX COLLECTOR'S SIGNATURE  DATE _____

MS-61

Town Clerk's Report Annual Report 2014

(unaudited)

Cash on hand January 1, 2014		\$	250.00
2014 Motor Vehicle Registrations		\$	305,015.00
2014 Dog Licenses	Town of Lincoln	\$	855.00
	State of New Hampshire Fees	\$	486.50
2014 Dog Late Fees & Fines		\$	128.00
2014 Vitals-Birth, Marr. & Death	Town of Lincoln Fees	\$	962.00
	State of New Hampshire Fees	\$	1,868.00
2014 UCC Filings		\$	360.00
2014 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines, 250th plates		\$	2,384.95

TOTAL RECEIPTS \$ 312,309.45

Remittances to Treasurer

Cash on hand December 31, 2014		\$	250.00
2014 Motor Vehicle Registrations		\$	305,015.00
2014 Dog Licenses	Town of Lincoln Fees	\$	855.00
	State of New Hampshire Fees	\$	486.50
2014 Dog Late Fees & Fines		\$	128.00
2014 Vitals-Birth, Marr. & Death	Town of Lincoln Fees	\$	962.00
	State of New Hampshire Fees	\$	1,868.00
2014 UCC Filings		\$	360.00
2014 Misc. Fees-NSF, Copies, Postage, Wild Animal Fines, 250th plates		\$	2,384.95

TOTAL RECEIPTS \$ 312,309.45

Respectfully Submitted,



Susan Whitman
Town Clerk

2014 Statement of Appropriations

Taxes Assessed and Tax Rate

Town Share of Rate:

Appropriations	\$ 9,480,047
Less: Revenues	\$ 4,593,225
Less: Shared Revenues	\$ -
Add: Overlay	\$ 155,583
Add: War Service Credits	\$ 44,500

Net Town Appropriation \$ 5,086,905

Approved Town Tax Rate \$ 6.63 48% of Total Rate

Local School Share of Rate:

School Appropriations - Lincoln	\$ 4,165,866
Less: State Education Taxes	\$ 1,968,451
Less: Adequate Education Grant	\$ -
Net Local School Appropriation	<u>\$ 2,197,415</u>

Approved Local School Tax Rate \$ 2.87 21% of Total Rate

State Education Share of Rate:

Equalized Valuation (no utilities)	
793,730,355 x 2.480	<u>\$ 1,968,451</u>
Divided by Local Assessed Valuation	
(no utilities) 742,248,764	
Excess State Education Taxes	
to be Remitted to State	\$ -

Approved State School Tax Rate \$ 2.65 19% of Total Rate

County Share of Rate:

County Assessment	\$ 1,262,111
Less: Shared Revenues	\$ -

Net County Appropriations \$ 1,262,111

Approved County Tax Rate \$ 1.65 12% of Total Rate

TOTAL TAX RATE

\$ 13.80 100%

Commitment Analysis:

Total Property Taxes Assessed	\$ 10,514,882
Less: War Service Credits	<u>\$ 44,500</u>
Total Property Tax Commitment	<u>\$ 10,470,382</u>

Proof of Rate:

		Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	\$	742,248,764	\$ 2.65	\$ 1,968,451
All Other Taxes	\$	766,629,864	\$ 11.15	<u>\$ 8,546,431</u>
TOTAL				<u>\$ 10,514,882</u>

Treasurer's Annual Report

January 1, 2014 - December 31, 2014

General Fund/Police Detail

Balance 1-1-2014	\$ 3,271,472.98
Received	\$ 13,734,893.57
Disbursed	<u>\$ (13,173,610.31)</u>
Balance 12-31-2014	\$ 3,832,756.24

Distribution of Funds:

Citizens Bank	\$ 3,828,283.76
NH Public Deposit Investment Pool	<u>\$ 4,472.48</u>
	\$ 3,832,756.24

Sewer Tap Fee Account

Balance 1-1-2014	\$ 205,350.32
Received	\$ 45,453.84
Disbursed	<u>\$ -</u>
Balance 12-31-2014	\$ 250,804.16

Citizens Bank	\$ 45,275.37
Bank of New Hampshire	\$ 172,262.28
NH Public Deposit Investment Pool	<u>\$ 33,266.51</u>
	\$ 250,804.16

Water Tap Fee Account

Balance 1-1-2014	\$ 172,922.53
Received	\$ 101,683.85
Disbursed	<u>\$ -</u>
Balance 12-31-2014	\$ 274,606.38

Citizens Bank	\$ 101,510.83
Bank of New Hampshire	<u>\$ 173,095.55</u>
	\$ 274,606.38

Water Treatment Cell

Balance 1-1-2014	\$ 165,689.83
Received	\$ 127,559.89
Disbursed	<u>\$ -</u>
Balance 12-31-2014	\$ 293,249.72

Citizens Bank	\$ 127,451.05
Bank of New Hampshire	\$ 95,589.86
NH Public Deposit Investment Pool	<u>\$ 70,208.81</u>
	\$ 293,249.72

Lease/Escrow Account

Balance 1-1-2014	\$ 637.71
Received	\$ 0.22
Disbursed	<u>\$ -</u>
Balance 12-31-2014	\$ 637.93

Bank of New Hampshire	<u>\$ 637.93</u>
	\$ 637.93

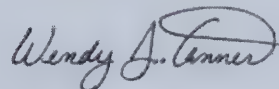
Escrow

Balance 01-01-2014	\$ 2,000.01
Received	\$ 28,307.84
Disbursed	<u>\$ (15,140.67)</u>
Balance 12-31-2014	\$ 15,167.18

Citizens Bank	<u>\$ 15,167.18</u>
	\$ 15,167.18

Total Cash 12-31-2014 \$ 4,667,221.61

Respectfully Submitted,



Wendy J. Tanner
Town Treasurer

Treasurer's December Balance Sheet

December 31, 2014

Respectfully
Submitted by: Wendy J. Tanner

Town of Lincoln
Treasurer

Bank Balances

Citizens Bank - Investment	\$ 3,683,271.57
Citizens Bank - General Fund	\$ 20,012.19
Citizens Bank - Target	\$ 125,000.00
Citizens Bank - Escrow	\$ 15,167.18
Citizens Bank - Impact Fee (WTC)	\$ 127,451.05
Citizens Bank - Water Tap	\$ 101,510.83
Citizens Bank - Sewer Tap	\$ 45,275.37
Bank of New Hampshire - Sewer Tap	\$ 172,262.28
Bank of New Hampshire - Water Tap	\$ 173,095.55
Bank of New Hampshire - Water Treatment Cell	\$ 95,589.86
Bank of New Hampshire - Lease/Escrow	\$ 637.93
NH Public Deposit Investment Pool-General	\$ 4,472.48
NH Public Deposit Investment Water Treat Cell	\$ 70,208.81
NH Public Deposit Investment Sewer Tap	\$ 33,266.51
	\$ 4,667,221.61

Fund Balances

General Fund/Police Detail	\$ 3,832,756.24
Sewer Tap Fee	\$ 250,804.16
Water Tap Fee	\$ 274,606.38
Water Treatment Cell	\$ 293,249.72
Lease/Escrow	\$ 15,805.11
	\$ 4,667,221.61

Trustees of the Trust Funds

2014 Annual Report

(Unaudited)

Account Name	Beginning Balance 1/1/2014	Deposits	Withdrawals	YTD Interest	Ending Balance 12/31/2014
Solid Waste Facility Improv.	\$ 35,164.35	\$ 10,000.00	\$ 6,149.21	\$ 3.45	\$ 39,018.59
Fire Truck & Equipment	\$ 91,599.03		\$ 9,444.97	\$ 8.46	\$ 82,162.52
Revaluation	\$ 14,204.00	\$ 20,000.00	\$ 6,000.00	\$ 1.43	\$ 28,205.43
Public Works Vehicles	\$ 105,348.82	\$ 37,200.00	\$ 105,392.00	\$ 7.70	\$ 37,164.52
Police Dept. Equipment	\$ 21,294.61	\$ 20,000.00		\$ 2.22	\$ 41,296.83
Sewer System Rehab.	\$ 190,494.77	\$ 220,285.00	\$ 18,890.47	\$ 19.78	\$ 391,909.08
Water System Rehab.	\$ 392,274.11	\$ 228,999.52	\$ 83,583.22	\$ 35.67	\$ 537,726.08
Road & Street Reconstruction	\$ 157,472.07	\$ 528,052.83	\$ 459,010.95	\$ 14.56	\$ 226,528.51
Engineering & Planning	\$ 10,209.14	\$ 10,000.00		\$ 1.07	\$ 20,210.21
Roland Dubois Settlement	\$ 310,609.28	\$ 41,295.60		\$ 31.25	\$ 351,936.13
Kanc Rec Area Equipment	\$ 71,342.98	\$ 32,000.00	\$ 19,759.82	\$ 6.36	\$ 83,589.52
Memorial Park	\$ 100.49				\$ 100.49
Cemetery Trust Fund	\$ 61,104.43			\$ 6.11	\$ 61,110.54
Community Bldg Exp. Trust	\$ 2,805.12			\$ 0.23	\$ 2,805.35
Cemetery Maint Exp Trust	\$ 22,765.85	\$ 2,350.00	\$ 3,995.00	\$ 2.21	\$ 21,123.06
Property & Bldg Maint.	\$ 20,437.83	\$ 34,000.00	\$ 25,919.88	\$ 2.05	\$ 28,520.00
Village Core	\$ 33,703.36			\$ 3.41	\$ 33,706.77
Employee Separation	\$9,871.88	\$ 15,000.00	\$ 1,091.95	\$ 1.03	\$ 23,780.96
Library Technology	\$ 1,302.22	\$ 2,000.00	\$ 2,548.00	\$ 0.13	\$ 754.35
Library Building	\$ 5,181.30	\$ 7,000.00		\$ 0.52	\$ 12,181.82
Total	\$ 1,557,285.64	\$ 1,208,182.95	\$ 741,785.47	\$ 147.64	\$ 2,023,830.76

Respectfully Submitted,
Trustees of the Trust Funds
James Spanos, Lutz Wallem, Lori Wiggett

2014 Summary of Valuation

Value of Land Only:

Current Use	\$ 52,600
Residential	154,932,050
Commerical/Industrial	<u>31,579,250</u>
Total Value of Taxable Land	\$ 186,563,900

Value of Buildings Only:

Residential	\$ 478,414,250
Manufactured Housing	2,503,700
Commercial/Industrial	<u>77,451,114</u>
Total Value of Taxable Buildings	\$ 558,369,064

Total Value of Public Utilities **\$ 24,381,100**

Total Value Before Exemptions **\$ 769,314,064**

Less: Value of Elderly Exemptions (2,669,200)

Less: Value of Blind Exemptions (15,000)

Total Valuation on Which Tax Rate is Computed **\$ 766,629,864**

Less: Public Utilities (24,381,100)

**Net Valuation without utilities on which tax rate for state
education tax is computed** **\$ 742,248,764**

2014 Statement of Budgeted and Actual Revenues

(unaudited)

	2014 BUDGET	2014 ACTUAL
<u>Revenue from Taxes:</u>		
Yield Tax	0.00	22.00
Payment in lieu of taxes	174,000.00	191,225.00
Interest on Taxes	50,000.00	49,031.90
<u>Revenue from Licenses, Permits & Fees:</u>		
UCC Fees	1,000.00	360.00
Application Fees	5,000.00	11,620.35
Sign Permits	300.00	300.00
Motor Vehicle Fees	250,000.00	304,940.00
Dog Licenses	1,000.00	983.00
Misc Income/NSF	500.00	759.95
Vital Records	650.00	962.00
Cable TV Franchise Fees	52,000.00	39,318.03
<u>Revenue from Other Governments:</u>		
Meals & Room Tax Distribution	70,000.00	80,029.98
Highway Block Grant	27,898.00	28,143.03
Water Filtration Grant	32,645.00	34,563.51
Rail Road Fund	0.00	546.38
School Resource Officer	48,110.00	33,034.59
FEMA Management Costs	8,000.00	7,576.71
TOW - SW	191,708.00	178,688.40
TOW - RC	114,184.00	116,020.29
TOW - CB	58,499.00	57,432.24
<u>Revenue from Charges for Services:</u>		
Ex. Misc Income/NSF	1,000.00	13,763.65
PD - Misc Income	1,500.00	7,576.56
PD - Grant Revenue	10,000.00	0.00
PD - Parking Tickets	2,000.00	3,968.00
PD - Court Reimbursements	2,500.00	825.36
PD - False Alarms	400.00	715.00
PD - Copies of Reports	1,000.00	960.00
FD - Misc Income	0.00	100.00
PW - Misc Income	0.00	166.00
SW - Recycling Rev	15,000.00	15,259.74
SW - Tipping Rev	15,000.00	26,343.66
WT - Misc Income	3,700.00	3,825.00
WT - Water Meter Equipment	100.00	60.00
RC - Misc Income	200.00	35.00
RC - Ski Area Rev	17,000.00	19,103.00
RC - Summer Camp	8,000.00	9,909.25
RC - Adventure Campe	6,000.00	6,730.00
CB - Grafton Sr.	6,018.00	6,017.52
CB - Child Care	11,366.00	11,369.28
CB - After School	6,500.00	5,730.00
CB - Misc Income	400.00	335.00
LB - Equip User Fees	1,000.00	902.00
Sale of Cemetery Lots	1,000.00	1,200.00
Sale of Town Property	0.00	2,135.00
Interest on Deposits	400.00	301.48
Insurance Reimbursement	0.00	1.60
Lease Town Property	2,900.00	7,823.13
Loon Mtn Donation Settlement	41,296.00	41,295.60
250th Anniversary	0.00	26,333.03
From Special Revenue Fund	25,000.00	25,000.00
Proceeds of Bonds & Notes	270,000.00	270,000.00
	\$ 1,534,774.00	\$ 1,643,341.22

2014 Detailed Statement of Payments

(unaudited)

	2014 <i>Budgeted</i>	2014 <i>Expended</i>	(Over) Under <i>Budget</i>
GENERAL GOVERNMENT			
<i>Executive</i>			
Payroll	171,417.00	175,056.97	(3,639.97)
Public Officials Payroll	24,716.00	24,095.76	620.24
Payroll Overtime	-	447.47	(447.47)
Telephone	6,712.00	4,959.51	1,752.49
Dues, Travel & Conferences	13,985.00	15,363.83	(1,378.83)
Contracted Services	89,533.00	89,830.69	(297.69)
Materials & Supplies	14,000.00	16,669.45	(2,669.45)
<i>Subtotal Executive</i>	\$ 320,363.00	\$ 326,423.68	\$ (6,060.68)
<i>Tax Collector/Town Clerk</i>			
Payroll	21,091.00	21,496.33	(405.33)
Payroll Officials	21,091.00	21,496.21	(405.21)
Payroll Deputy Clerk	16,068.00	6,801.32	9,266.68
Dues, Travel & Conferences	955.00	564.39	390.61
Contracted Services	11,251.00	8,669.97	2,581.03
Materials & Supplies	2,957.00	1,293.40	1,663.60
<i>Subtotal Elections</i>	\$ 73,413.00	\$ 60,321.62	\$ 13,091.38
<i>Elections</i>			
Payroll-Elections	1,960.00	2,042.80	(82.80)
Contracted Services	360.00	230.31	129.69
Materials & Supplies	725.00	526.59	198.41
<i>Subtotal Elections</i>	\$ 3,045.00	\$ 2,799.70	\$ 245.30
<i>Legal Expenses</i>	80,000.00	192,564.89	\$ (112,564.89)
<i>Subtotal Legal Expenses</i>	\$ 80,000.00	\$ 192,564.89	\$ (112,564.89)
<i>Personnel Administration</i>			
HealthTrust Health Insurance	185,000.00	178,052.76	6,947.24
Health/Dental Insurance Union	138,000.00	146,826.66	(8,826.66)
Life Insurance	7,400.00	12,279.41	(4,879.41)
Disability Insurance	12,700.00	11,300.46	1,399.54
Dental Plan Employee	8,200.00	7,936.25	263.75
FICA Tax Expense	74,000.00	76,994.99	(2,994.99)
Medicare Tax Expense	26,000.00	26,190.42	(190.42)
Pension Contribution-Police	145,000.00	125,106.22	19,893.78
Pension Contribution-Others	128,000.00	98,135.48	29,864.52
Unemployment Compensation	5,339.00	5,339.00	-
Workers' Compensation	27,195.00	-	27,195.00
Performance Bonus	5,000.00	-	5,000.00
<i>Subtotal Personnel Administration</i>	\$ 761,834.00	\$ 688,161.65	\$ 73,672.35

2014 Detailed Statement of Payments

(unaudited)

2014
Budgeted

2014
Expended

(Over)
Under
Budget

GENERAL GOVERNMENT (Continued)

Planning

Payroll	53,560.00	62,444.86	(8,884.86)
Recording Secretary	3,000.00	2,032.50	967.50
Payroll Overtime	-	1,960.34	(1,960.34)
Training/Expenses	1,300.00	2,366.96	(1,066.96)
Dues, Travel & Conferences	3,900.00	3,771.07	128.93
Contracted Services	9,500.00	13,548.41	(4,048.41)
Materials & Supplies	1,300.00	833.61	466.39
Subtotal Planning	\$ 72,560.00	\$ 86,957.75	\$ (14,397.75)

Town Building

Contracted Services	800.00	3,039.00	(2,239.00)
Electricity	17,000.00	18,905.51	(1,905.51)
Heating Oil	5,000.00	4,784.54	215.46
Materials & Supplies	4,500.00	5,007.52	(507.52)
Building & Property Maintenance	41,225.00	31,577.65	9,647.35
Subtotal Town Building	\$ 68,525.00	\$ 63,314.22	\$ 5,210.78

Cemetery

Payroll	6,825.00	7,122.36	(297.36)
Payroll Overtime	-	695.76	(695.76)
Materials & Supplies	5,000.00	1,918.62	3,081.38
Fuel - Equipment & Vehicles	600.00	585.89	14.11
Equipment	700.00	970.09	(270.09)
Subtotal Cemetery	\$ 13,125.00	\$ 11,292.72	\$ 1,832.28

Insurances

Property Liability	43,614.00	42,385.00	1,229.00
Subtotal Insurances	\$ 43,614.00	\$ 42,385.00	\$ 1,229.00

Discounts-Abatements-Refunds	\$ -	\$ 5,680.51	\$ (5,680.51)
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Total General Government	\$ 1,436,479.00	\$ 1,479,901.74	\$ (43,422.74)
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PUBLIC SAFETY

Police

Payroll	731,258.00	720,853.58	10,404.42
Payroll-Part Time	24,774.00	29,262.86	(4,488.86)
Payroll - Overtime	30,000.00	20,449.97	9,550.03
Payroll-Overtime Holidays	15,000.00	22,064.84	(7,064.84)
Grant Expenditures	10,000.00	6,070.00	3,930.00
Telephone	10,000.00	10,609.96	(609.96)
Dues, Training, Travel & Conferences	12,006.00	15,549.66	(3,543.66)
Contracted Services	70,964.00	66,347.56	4,616.44
Materials & Supplies	6,500.00	6,705.95	(205.95)
Vehicles- Fuel & Maint.	29,000.00	31,323.14	(2,323.14)
Uniforms & Personal Equipment	8,200.00	6,022.98	2,177.02
Dispatch Console & Radio Bal. (Encumber)		450.00	(450.00)
Equipment	9,000.00	8,831.76	168.24
Subtotal Police	\$ 956,702.00	\$ 944,542.26	\$ 12,159.74

2014 Detailed Statement of Payments

(unaudited)

	2014 <i>Budgeted</i>	2014 <i>Expended</i>	(Over) <i>Under Budget</i>
PUBLIC SAFETY (Continued)			
<i>Fire</i>			
Payroll	41,753.00	50,762.55	(9,009.55)
Telephone	1,750.00	1,670.16	79.84
Employment Training/Expense	5,900.00	3,285.69	2,614.31
Dues/Travel/Conference	1,000.00	25.00	975.00
Contracted Services	22,950.00	4,927.27	18,022.73
Electricity	1,500.00	1,544.87	(44.87)
Heating Fuel	5,600.00	4,738.74	861.26
Materials & Supplies	1,800.00	2,084.58	(284.58)
Fuel - Vehicles & Equipment	2,525.00	3,058.99	(533.99)
Equipment	24,800.00	29,475.38	(4,675.38)
Fire Details & Equipment	2,000.00	0.00	2,000.00
Subtotal Fire	\$ 111,578.00	\$ 101,573.23	\$ 10,004.77
<i>Emergency Management</i>			
Payroll	2,600.00	2,600.00	0.00
Employment Training & Expenses	1,000.00	344.00	656.00
Contracted Services	3,000.00	3,112.85	(112.85)
Materials & Supplies	1,200.00	1,221.95	(21.95)
Equipment	1,000.00	847.86	152.14
Subtotal Civil Defense	\$ 8,800.00	\$ 8,126.66	\$ 673.34
TOTAL PUBLIC SAFETY	\$ 1,077,080.00	\$ 1,054,242.15	\$ 22,837.85
HIGHWAYS & STREETS			
<i>Public Works</i>			
Payroll	175,052.00	182,439.14	(7,387.14)
Payrol Overtime	13,500.00	12,799.71	700.29
Telephone	3,500.00	4,027.92	(527.92)
Dues, Travel & Conferences	300.00	75.00	225.00
Contracted Services	7,600.00	9,101.30	(1,501.30)
Electricity	3,000.00	2,515.77	484.23
Heating Fuel	6,390.00	6,909.17	(519.17)
Materials & Supplies	11,000.00	11,346.48	(346.48)
Equipment (Lights on Bridge)	9,000.00	7,702.41	1,297.59
Fuel - Equipment & Vehicles	19,288.00	19,298.82	(10.82)
Sand & Salt	21,000.00	23,344.97	(2,344.97)
Equipment	8,600.00	21,136.35	(12,536.35)
Uniforms	3,000.00	2,635.11	364.89
General Repairs - Equipment	40,000.00	21,867.69	18,132.31
Subtotal Public Works	\$ 321,230.00	\$ 325,199.84	\$ (3,969.84)
<i>Street Lights</i>	44,000.00	44,932.09	(932.09)
Subtotal Street Lights	\$ 44,000.00	\$ 44,932.09	\$ (932.09)
TOTAL HIGHWAYS & STREETS	\$ 365,230.00	\$ 370,131.93	\$ (4,901.93)

2014 Detailed Statement of Payments

(unaudited)

	2014 Budgeted	2014 Expended	(Over) Under Budget
SANITATION			
Solid Waste			
Payroll	126,711.00	127,675.95	(964.95)
Payroll - Part-Time	3,500.00	4,069.50	(569.50)
Telephone & Alarms	1,500.00	1,392.28	107.72
Dues, Travel & Conferences	600.00	450.00	150.00
Contracted Services	180,608.00	164,722.79	15,885.21
Electricity	3,500.00	3,712.71	(212.71)
Materials & Supplies	3,000.00	1,592.00	1,408.00
General Repairs & Equipment	1,000.00	-	1,000.00
Vehicles & Equipment	11,000.00	4,917.44	6,082.56
Uniforms	1,500.00	1,327.76	172.24
Grant			-
Subtotal Solid Waste	\$ 332,919.00	\$ 309,860.43	\$ 23,058.57
Sewer			
Contracted Services	199,050.00	193,269.71	5,780.29
Electricity	5,800.00	7,031.69	(1,231.69)
Materials & Supplies	0.00	491.32	(491.32)
Equipment	0.00	1,489.04	(1,489.04)
General Repairs & Equipment	10,000.00	12,151.26	-2,151.26
Subtotal Sewer	\$ 214,850.00	\$ 214,433.02	\$ 416.98
TOTAL SANITATION	\$ 547,769.00	\$ 524,293.45	\$ 23,475.55
WATER DISTRIBUTION & TREATMENT			
Payroll	53,028.00	53,501.02	(473.02)
Payroll Overtime	9,000.00	8,163.54	836.46
Telephone & Alarms	4,200.00	4,843.93	(643.93)
Employment Training & Expenses	600.00	704.00	(104.00)
Dues, Travel & Conferences	1,700.00	559.00	1,141.00
Contracted Services	35,000.00	36,216.57	(1,216.57)
Electricity	115,000.00	113,510.88	1,489.12
Heating Fuel	23,000.00	23,002.29	(2.29)
Materials & Supplies	3,000.00	3,344.07	(344.07)
Chemicals	41,000.00	42,998.41	(1,998.41)
Equipment	-	9,076.38	(9,076.38)
Uniforms	500.00	717.50	(217.50)
Powers Gernerator (Encumber)	-	1,547.00	(1,547.00)
General Repairs & Equipment	20,000.00	27,834.19	(7,834.19)
U.S.G.S. Monitoring	8,000.00	7,650.00	350.00
Subtotal Water	\$ 314,028.00	\$ 333,668.78	\$ (19,640.78)
TOTAL WATER DIST. & TREATMENT	\$ 314,028.00	\$ 333,668.78	\$ (19,640.78)

2014 Detailed Statement of Payments (unaudited)

	2014 <i>Budgeted</i>	2014 <i>Expended</i>	<i>(Over) Under Budget</i>
HEALTH & WELFARE			
<i>Health Appropriations</i>	57,115.00	57,115.00	-
Subtotal Health Appropriations	\$ 57,115.00	\$ 57,115.00	\$ -
 <i>Welfare</i>			
Rent Assistance	23,000.00	7,173.35	15,826.65
Food/Medical/Etc.	1,500.00	338.10	1,161.90
Electricity	3,000.00	1,281.05	1,718.95
Heat	3,000.00	660.65	2,339.35
NHGCAP-Annual Hosting Fee	100.00	-	100.00
Subtotal Welfare	\$ 30,600.00	\$ 9,453.15	\$ 21,146.85
 TOTAL HEALTH & WELFARE	 \$ 87,715.00	 \$ 66,568.15	 \$ 21,146.85
 CULTURE & RECREATION			
<i>Recreation</i>			
Payroll	128,010.00	125,182.17	2,827.83
Payroll-Overtime	-	920.84	(920.84)
Telephone	1,500.00	1,248.94	251.06
Dues, Travel & Conferences	4,184.00	3,965.46	218.54
Contracted Services	21,545.00	18,872.88	2,672.12
Electricity	9,400.00	12,505.85	(3,105.85)
Materials & Supplies	8,800.00	6,395.37	2,404.63
Fuel - Equipment & Vehicles	9,700.00	9,674.09	25.91
Propane	1,500.00	1,700.54	(200.54)
Equipment	5,650.00	6,141.49	(491.49)
TOL- Parks & Patriotic (Rec)	5,700.00	4,305.02	1,394.98
General Repairs & Equipment	5,000.00	3,784.57	1,215.43
Subtotal Recreation	\$ 200,989.00	\$ 194,697.22	\$ 6,291.78
 <i>Community Center</i>			
Payroll	57,597.00	52,952.41	4,644.59
Payroll-Overtime	0.00	0.00	0.00
Telephone	2,400.00	2,252.25	147.75
Contracted Services	1,986.00	2,025.88	(39.88)
Electricity	10,800.00	12,017.42	(1,217.42)
Heating Fuel	11,500.00	12,556.13	(1,056.13)
Materials/Supplies	3,400.00	3,840.39	(440.39)
Propane	800.00	812.90	(12.90)
Bldg/Prop Maint.	9,000.00	10,540.70	(1,540.70)
Subtotal Community Center	\$ 97,483.00	\$ 96,998.08	\$ 484.92

2014 Detailed Statement of Payments

(unaudited)

	2014 <i>Budgeted</i>	2014 <i>Expended</i>	(Over) <i>Under</i> <i>Budget</i>
CULTURE & RECREATION (Continued)			
<i>Library</i>			
Payroll	68,905.00	68,872.23	32.77
Payroll-Overtime	-	-	-
Print Materials	5,300.00	5,277.21	22.79
Telephone	1,400.00	1,147.73	252.27
Employee Training & Expenses	1,050.00	806.00	244.00
Building Maintenance	3,000.00	2,894.39	105.61
Speakers & Programs	400.00	400.00	-
Contracted Services	7,010.00	6,955.98	54.02
Electricity	4,300.00	4,252.03	47.97
Heating Fuel	3,000.00	2,775.67	224.33
Materials & Supplies	2,400.00	2,139.24	260.76
Serials	1,300.00	1,199.90	100.10
Audio and Visual	1,200.00	1,157.02	42.98
Technology	-	-	-
Subtotal Library	\$ 99,265.00	\$ 97,877.40	\$ 1,387.60
<i>Patriotic Purposes</i>	36,900.00	31,269.94	5,630.06
Subtotal Patriotic Purposes	\$ 36,900.00	\$ 31,269.94	\$ 5,630.06
TOTAL CULTURE & RECREATION	\$ 434,637.00	\$ 420,842.64	\$ 13,794.36
DEBT SERVICE			
Principal Bonds & Notes	463,075.00	448,000.00	15,075.00
Interest Bonds & Notes	139,779.00	154,853.20	(15,074.20)
Interest Tax Anticipation Notes	1.00	-	1.00
SUBTOTAL DEBT SERVICE	\$ 602,855.00	\$ 602,853.20	\$ 1.80
<i>Capital Appropriations</i>			
Police Dept Vehicles	37,000.00	36,767.30	232.70
Dispatch Console & Radios (Encumber)	60,000.00	60,000.00	0.00
CB Kitchen	40,000.00	40,000.00	0.00
River Intake Rebuild	270,000.00	277,800.11	(7,800.11)
River Intake Rebuild Retainage (Encumber)	0.00	4,204.00	(4,204.00)
Bunker Lane Levee Engineering	7,500.00	7,370.00	130.00
Subtotal Capital Appropriations	\$ 414,500.00	\$ 426,141.41	\$ (11,641.41)

2014 Detailed Statement of Payments

(unaudited)

	<i>2014 Budgeted</i>	<i>2014 Expended</i>	<i>(Over) Under Budget</i>
Capital Reserves			
Revaluation	20,000.00	20,000.00	-
Community Building	-	-	-
PW Vehicle	37,200.00	37,200.00	-
FD Truck/Equipment	-	-	-
Sewer Rehab.	219,000.00	219,000.00	-
Water Rehab.	226,000.00	226,000.00	-
Police Equipment	20,000.00	20,000.00	-
Roads & Streets	496,000.00	496,000.00	-
Library Technology	2,000.00	2,000.00	-
Solid Waste Improvements	10,000.00	10,000.00	-
Roland Dubois Settlement	41,296.00	41,295.60	0.40
Kanc Rec Equipment	32,000.00	32,000.00	-
CB Expandable Trust	-	-	-
Engineering & Planning	10,000.00	10,000.00	-
Prop/Building Maint	34,000.00	34,000.00	-
Cemetery Expandable Trust Fund	2,350.00	2,350.00	-
Library Building	7,000.00	7,000.00	-
Employee Separation	15,000.00	15,000.00	-
Subtotal Capital Reserves	\$ 1,171,846.00	\$ 1,171,845.60	\$ 0.40
TOTAL CAPITAL OUTLAY	\$ 1,586,346.00	\$ 1,597,987.01	\$ (11,641.01)
SUBTOTAL BUDGET	\$ 6,452,139.00	\$ 6,450,489.05	\$ 1,649.95

Town of Lincoln

Town Meeting Minutes

March 11, 2014

The Annual Town Meeting, of the inhabitants of the Town of Lincoln, in the County of Grafton and State of New Hampshire, qualified to vote in town affairs, was held in the Lin-Wood Public School on Tuesday, March 11, 2014. Moderator Robert Wetherell called the meeting to order at 8:00 am. Carol Riley made a motion to dispense with the reading of the entire warrant until 7:30 o'clock in the evening. Charlene Boyle seconded the motion. Vote was in the affirmative – unanimous. Robert declared the polls open. Voting closed at seven o'clock in the evening.

ARTICLE 1. To choose Executive Councilor for the State of New Hampshire and all necessary Town Officers for the year ensuing as follows: Selectman, Town Clerk, Moderator, Budget Committee Members, Library Trustees, Cemetery Trustee, and Trustee of Trust Funds.

ARTICLE 2. Shall the Town adopt the provisions of RSA 466:30-A which make it unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, herding, supervised competition and exhibition or training for such?

Election results of Articles 1 - 2 are as follows:

For Executive Councilor for the State of New Hampshire

Michael J. Cryans – 60 votes

Joseph D. Kenney – 98 votes

For Selectman – Three-year term

O.J. Robinson – 122 votes

Edwin A. Peterson – 19 votes

Taylor Beaudin (write in) 14 votes

Town Clerk – Three-year term

Susan Whitman – 161 votes

Moderator – Two-year term

Robert J. Wetherell – 152 votes

Budget Committee – Three-year term

Edwin A. Peterson – 82 votes

Beverly Hall – 120 votes

Susan Chenard (write in) 8 votes

Budget Committee – Two-year term

Herbert W. Gardner – 126 votes

Budget Committee – One-year term

Library Trustee – Three-year term
Joseph J. Bujeaud – 156 votes

Library Trustee – One-year term

Cemetery Trustee – Three-year term
William M. Conn – 139 votes

Trustee of Trust Funds – One-year term

ARTICLE 2: Shall the Town adopt the provisions of RSA 466:30-A which make it unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, herding, supervised competition and exhibition or training for such?

Yes – 127 No – 36 Article 2: Passed

RESULTS OF THE TOWN BUSINESS MEETING

7:30 O'clock in the evening, March 11, 2014

Moderator Robert Wetherell called the Official 2014 Town Meeting to order at 7:30 pm. Robert welcomed everyone and informed residents of the significance of Town Meeting Day. Moderator Wetherell wished everyone a Happy 250th Anniversary, and informed all that they could find information in the Town Report about the fantastic events and celebrations in store for this summer. Moderator Wetherell extended appreciation and thanks to the Linwood Public School faculty and staff for accommodating us today. He then reminded all present of the Lincoln Woodstock Public School District meeting to be held on March 20, 2014 at the Linwood Elementary School. Moderator Wetherell informed residents that the polls will open at 2pm and close at 6pm, and the official School Business Meeting will commence at 7 pm.

Moderator Wetherell then continued to reiterate to the voters that they are the decision makers, and this is not a public forum but rather a legislative body. He encouraged residents to ask questions and welcomed all comments, reminding all voters they must be registered to cast votes.

Moderator Wetherell continued on and reviewed the Moderator Rules of Procedure for the town meeting:

- All cellular phones should be turned to silent.
- Each participant will treat every other participant with due respect and courtesy. The moderator will not allow personal attacks or inappropriate language.
- Anyone wishing to address the meeting will use a microphone and first be recognized by the moderator. Speakers will begin by stating his or her name.

- All other speakers will be considered out of order. Non-voters may speak with permission.
- Speaking will be limited to three minutes each including a warning at one minute remaining. (Time to be determined by moderator.) All new speakers who desire to speak will be giving a chance to do so before one is given a second opportunity on the same issue.
- Each Article needs a motion and a second in order to discuss it.
- Only one amendment to a motion will be allowed on the floor at any one time. No amendment to an amendment will be allowed; such proposals will be dealt with as subsequent amendments after the first amendment has been voted upon. All amendments will be submitted in writing to the moderator. The subject of the original article must be addressed in the amendment and it cannot be a negative amendment.
- The moderator can be overruled by majority of the meeting.
- State statutes do govern legal procedures not listed here.

The Pledge of Allegiance was then recited by all.

Moderator Wetherell informed all voters that the polls did not close until 7pm which means the results are not tallied yet. We did swear in an assistant moderator and assistant town clerk so they are tallying as we get underway with tonight's meeting. The results of today's voting will be announced as soon as they become available.

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of One Million Two Hundred Thousand (\$1,200,000) to rebuild the East Branch Pemigewasset River Granite Block Levee originally constructed in 1960, and to authorize the issuance of not more than One Million Two Hundred Thousand (\$1,200,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon. The selectmen recommend this appropriation. The budget committee recommends this appropriation. (2/3 ballot vote required).

Motion made by: O.J. Robinson

Seconded by: Patricia McTeague

After a presentation and lengthy discussion Article 3 was voted on by secret ballot.

Polls remained open for one hour.

Article 3 failed to pass

Yes – 38 No – 29

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of Four Hundred Twenty Five Thousand (\$425,000) to rebuild the River Intake located at the East Branch of the Pemigewasset River, and to authorize the issuance of not more than Four Hundred Twenty Five Thousand (\$425,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon.

The selectmen recommend this appropriation. The budget committee recommends this appropriation. (2/3 ballot vote required)

Motion made by: O.J. Robinson

Seconded by: Tamra Ham

O.J. Robinson made a motion to amend amount of Article 4 to read \$270,000.

Amended amount Motion made by: Paula Strickon

Seconded by: Randy Thomas

Amended amount of \$270,000 passed by voice vote unanimously
After a brief discussion Article 4 with amended amount of \$270,000
was voted on by secret ballot. Polls remained opened for one hour,

Article 4 passed

Yes – 52 No - 13

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of Three Million (\$3,000,000) for rebuilding of the Loon Mountain Bridge, with Two Million One Hundred Fifty Thousand (\$2,150,000) of said sum to come from FEMA Public Assistance and Hazard Mitigation grant programs, Six Hundred Thousand (\$600,000) of said sum to come from the New Hampshire Department of Transportation State Aid Bridge grant program, and the remaining Two Hundred Fifty Thousand (\$250,000) of said sum to come from taxation. This is to be a non-lapsing appropriation, valid for a period of five years. The above monies is in addition to the monies raised in Article 4 at the March 13, 2012 Town Meeting. The total appropriated funding will be Nine Million (\$9,000,000). The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Paul Beaudin

Seconded by: Paula Strickon

After explanation and discussion

Article 5 passed by voice vote unanimously

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of Seven Thousand Five Hundred (\$7,500) for the East Branch Pemigewasset River Granite Block Levee engineering, with the said sum to be raised through taxation. The Budget Committee and Selectmen recommend this appropriation.

O.J. Robinson made Motion to lay Article 6 on table

Seconded by: Patricia McTeague

Article 6 motion to lay the article on table passed by voice vote unanimously

After all articles were voted on O.J. Robinson made a motion
to put Article 6 back on the table.

Seconded by: Randall Thomas

Article 6 passed by voice vote with some opposition

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of Forty Thousand (\$40,000) for improvements to the Community Building kitchen with the said sum to be raised through taxation. The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Ivan Strickon
Seconded by: Paula Strickon
Paul Beaudin made a motion to amend amount of Article 7 to read \$10,000.
Seconded by: Edmond Gionet
After discussion amended amount of \$10,000 failed to pass
Article 7 passed by voice vote as written with some opposition

ARTICLE 8. To see if the Town will vote to raise and appropriate the sum of Sixty Thousand (\$60,000) for a new dispatch console, with the said sum to be raised through taxation. The Budget Committee and Selectmen recommend this appropriation.

Motion made by: O.J. Robinson
Seconded by: Tamra Ham
Article 8 passed by voice vote with some opposition

ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of Four Million Eight Hundred Forty Eight Thousand Seven Hundred Ninety Seven (\$4,848,797) for the purposes of **General Government; Public Safety; Highways; Sanitation; Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest**, for the ensuing year, exclusive of all special and individual warrant articles. The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Tamra Ham
Seconded by: Ivan Strickon
O.J. Robinson made a motion to amend amount of Article 9 to read \$4,857,797.
Seconded by: Patricia McTeague
Amended amount passed with some opposition
Article 9 passed unanimously by voice vote as amended

ARTICLE 10. To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Town and the Police Union which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2014 (9 Months)	\$ 6.00
2015	\$13,299.00
2016	\$17,831.00
2017 (3 Months)	\$ 5,020.00

And further to raise and appropriate the sum of Six (\$6) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Ivan Strickon
Seconded by: Tamra Ham
Article 10 passed by voice vote with no discussion but some opposition

Patricia McTeague expressed the Board of Selectmen's appreciation to the Police Union and Teamsters on the negotiation process. All are delighted to have a new contract.

ARTICLE 11. To see if the Town will vote to raise and appropriate Ten Thousand (\$10,000) into the **Solid Waste Facility Improvements Capital Reserve Fund** (created in 1999.) The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Tamra Ham
Seconded by: Edmond Gionet
No discussion

Article 11 passed by voice vote unanimously

ARTICLE 12. To see if the Town will vote to raise and appropriate Twenty Thousand (\$20,000) into the **Revaluation Capital Reserve Fund** (created in 1984, amended in 2008.) The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Ivan Strickon
Seconded by: Beverly Hall
No discussion

Article 12 passed by voice vote unanimously

ARTICLE 13. To see if the Town will vote to raise and appropriate Thirty Seven Thousand Two Hundred (\$37,200) into the **Public Works Vehicle and Equipment Capital Reserve Fund** (created in 1990, amended in 2008.) The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Paula Strickon
Seconded by: Ivan Strickon
No discussion

Article 13 passed by voice vote unanimously

ARTICLE 14. To see if the Town will vote to raise and appropriate Twenty Thousand (\$20,000) into the **Police Department Equipment Capital Reserve Fund** (created in 1995.) The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Tamra Ham
Seconded by: David Thompson
No discussion

Article 14 passed by voice vote unanimously

ARTICLE 15. To see if the Town will vote to raise and appropriate Two Hundred Nineteen Thousand (\$219,000) into the **Sewer System Rehabilitation Capital Reserve Fund** (created in 1995). The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Ivan Strickon
Seconded by: David Thompson

Article 15 passed by voice vote unanimously with no discussion

ARTICLE 16. To see if the Town will vote to raise and appropriate Two Hundred Twenty Six Thousand (\$226,000) into the **Water System Rehabilitation Capital Reserve Fund** (created in 1995). The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Paula Strickon

Seconded by: David Thompson

No discussion

Article 16 passed by voice vote unanimously

ARTICLE 17. To see if the Town will vote to raise and appropriate Four Hundred Ninety Six Thousand (\$496,000) into the **Road and Street Reconstruction Capital Reserve Fund** (created in 1994). The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Beverly Hall

Seconded by: Tamra Ham

Some discussion

Article 17 passed by voice vote unanimously

ARTICLE 18. To see if the Town will vote to raise and appropriate Forty Thousand Eight Hundred (\$40,800) into the **Roland Dubois Settlement Wastewater Capital Reserve Fund** (created in 2004). This amount is to come from the Town's general fund. This amount represents the amount to be accepted from Loon Mountain Recreation Corp., with no amount to be raised by taxation. The Budget Committee and Selectmen recommend this appropriation.

(Note: The Roland Dubois settlement calls for additional payments of approximately \$37,000 per year for 1 additional year, and it is the Selectmen's intent to insert additional articles each year. The Selectmen were appointed as agents in 2004 to expend this fund for capital improvements to the Town's sewage treatment required by the Clean Water Act.)

Motion made by: O.J. Robinson

Seconded by: Patricia McTeague

O.J. Robinson made the following motion to amend the amount to read \$41,295.60

Motion made by: O.J. Robinson

Seconded by: Tamra Ham

Some discussion

Article 18 passed by voice vote unanimously as amended

ARTICLE 19. To see if the Town will vote to raise and appropriate Thirty Two Thousand (\$32,000) into the **Kancamagus Recreational Area Equipment Capital Reserve Fund** (created in 2005). The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Ivan Strickon

Seconded by: Paula Strickon

Article 19 passed by voice vote unanimously with some discussion

ARTICLE 20. To see if the Town will vote to raise and appropriate Two Thousand Three Hundred Fifty (\$2,350) into the **Town Cemetery Maintenance Expendable Trust Fund** (created in 2006). Said sum to come from 2013 fund balance. This represents the amount paid to the Town in cemetery fees during Fiscal Year 2013. The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Ivan Strickon
Seconded by: Beverly Hall
No discussion
Article 20 passed by voice vote unanimously

ARTICLE 21. To see if the Town will vote to raise and appropriate Two Thousand (\$2,000) into the **Library Technology Capital Reserve Fund** (created in 1997). The Budget Committee and Selectmen recommend this appropriation.

Motion made by: David Thompson
Seconded by: Beverly Hall
No discussion
Article 21 passed by voice vote unanimously

ARTICLE 22. To see if the Town will vote to raise and appropriate Seven Thousand (\$7,000) into the **Library Building Capital Reserve Fund** (created in 1991). The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Edmond Gionet
Seconded by: Ivan Strickon
Article 22 passed by voice vote with some opposition

ARTICLE 23. To see if the Town will vote to raise and appropriate Fifteen Thousand (\$15,000) into the **Employee Separation Expendable Trust Fund** (created in 2010). The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Tamra Ham
Seconded by: Paula Strickon
No discussion
Article 23 passed by voice vote unanimously

ARTICLE 24. To see if the Town will vote to raise and appropriate Ten Thousand (\$10,000) into the **Engineering & Planning Trust Fund** (created in 1997). The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Beverly Hall
Seconded by: David Thompson
No discussion
Article 24 passed by voice vote unanimously

ARTICLE 25. To see if the Town will vote to raise and appropriate Thirty Four Thousand (\$34,000) into the Property and Building Maintenance Expendable Trust (created in 2007). The Budget Committee and Selectmen recommend this appropriation.

Motion made by: David Thompson

Seconded by: Beverly Hall

No discussion

Article 25 passed by voice vote unanimously

ARTICLE 26. To see if the Town will vote to raise and appropriate the sum of Thirty Seven Thousand (\$37,000) for the purpose of purchasing a replacement cruiser of said sum Twenty Five Thousand (\$25,000) to come from Police Detail Special Revenue Fund and Twelve Thousand (\$12,000) from taxation. The Budget Committee and Selectmen recommend this Appropriation

Motion made by: Paula Strickon

Seconded by: David Thompson

No discussion

Article 26 passed by voice vote unanimously

ARTICLE 27. To see if the Town will vote to raise and appropriate Eight Thousand (\$8,000) for purposes of FEMA Management Costs. This appropriation is to be offset by reimbursement from FEMA Public Assistance. The Budget Committee and Selectmen recommend this appropriation.

Motion made by: Ivan Strickon

Seconded by: David Thompson

No discussion

Article 27 passed by voice vote unanimously

ARTICLE 28. To see if the Town will vote to raise and appropriate Twenty Seven Thousand Eight Hundred Ninety Eight (\$27,898) for purposes allowed under the State of New Hampshire Highway Block Grant Program. This appropriation is to be offset by revenue from the State of New Hampshire Highway Block Grant Program to the extent that it is available. The Budget Committee and Selectmen recommend this appropriation

Motion made by: David Thompson

Seconded by: O.J. Robinson

No discussion

Article 28 passed by voice vote unanimously

ARTICLE 29. To see what potential uses the Town would propose for a portion of the Kanc Recreation Property located on the west side of Forest Ridge Road (Map 116 Lot 043) or to see whether the Town would recommend that the Board of Selectmen take steps to sell this piece of land. This is a non-binding vote.

Article 29 had no official vote. Selectmen wanted to hear the views of the voters on this article.

ARTICLE 30. To transact any other business that may legally come before the meeting.

Edmond Gionet informed the Board of Selectmen that in 1973, he and Selectman David Mayhew composed a Dog Ordinance that was subsequently approved at a public hearing. Mr. Gionet questioned how the Dog Ordinance voted on today, could override the previous ordinance approved in 1973? Chairman Robinson explained that a second Dog Ordinance was established at a later date whose content was written incorrectly, stating: *"The Town has the right to kill a dog that has been impounded and not claimed after 24 hours..."* Chairman Robinson informed Mr. Gionet that the previous Dog Ordinance became null and void with the passing of the updated proposed Dog Ordinance at a Public Hearing two weeks ago.

J.J. Bujeaud stated, in January the town lost the business of the Innisfree Book Store that had been conducting business in Lincoln since 1985. It is Mr. Bujeaud's hope that the town will take a long look at the Lincoln Millfront Plaza, and try to revitalize it and attract new business.

Tara Tower congratulated the Selectmen, Brook Rose and Jane Leslie on a job well done for the 250th Anniversary Town Report. Tara mentioned pages 3 and 4 display the listing of preliminary events scheduled for the 250th Anniversary Celebration, and informed the Board that beginning on March 31st bi-weekly meetings will be held at the library if anyone is interested in scheduling an event or a sponsorship. Information is provided on the Lincoln Town website. The 250th Anniversary Commemorative License Plate is available for purchase at Lincoln Town Hall or at the Library.

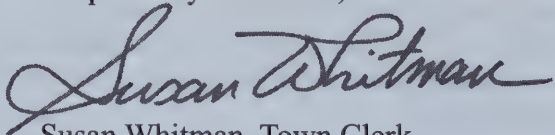
Chairman Robinson reminded everyone present, not to forget the Linwood School District meeting on Thursday, March 20, 2014.

Edmond Gionet made a motion to dissolve the 2014 Town Meeting
Seconded by: Dave Thompson

The Lincoln Town Meeting dissolved at 10:17pm.

I hereby certify that the above return of the Annual Lincoln Town Meeting of March 11, 2014 is true and correct to the best of my knowledge.

Respectfully submitted,



Susan Whitman, Town Clerk

*Celebrating Lincoln, honoring our past, enjoying the present,
and planning for a bright future*



~ NOTES ~

Warrant and Budget

Town of
Lincoln, New Hampshire

Annual Town Meeting

2015

Town of Lincoln

New Hampshire

Warrant and Budget

2015

To the inhabitants of the Town of Lincoln, in the County of Grafton, and State of New Hampshire, who are qualified to vote in Town affairs: You are hereby notified to meet at the Lin-Wood Public School, in said Lincoln on Tuesday, the Tenth (10th) day of March, next at 10:00 am until 6:00 pm for the casting of ballots; and at 7:30 pm on the same day to act upon the following articles: (The polls will not close earlier than six o'clock in the evening.)

ARTICLES ONE (01) THROUGH TWENTY THREE (23) WILL APPEAR ON THE OFFICIAL BALLOT AND WILL BE VOTED ON FROM 10:00 AM UNTIL 6:00 PM. ARTICLES TWENTY FOUR (24) TO FORTY NINE (49) WILL BE TAKEN UP DURING THE BUSINESS MEETING BEGINNING AT 7:30 PM.

Article 01: Election of Town Officers

To choose all necessary Town Officers for the year ensuing as follows: Selectman, Budget Committee Members, Library Trustees, Cemetery Trustee, and Trustee of Trust Funds.

Article 02: Amend Storm Water Management Ordinance

Are you in favor of the adoption of Amendment No 1 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to adopt the Stormwater Management Ordinance, the principal goal being that development shall have no negative impact on water quality or runoff or groundwater recharge. (Full text is available for review at the Town Clerk's Office prior to March 10th, 2015, and at the polling place on voting day);

Also to amend the Land Use Plan Ordinance as follows so as to reference the Stormwater Management Ordinance in the relevant sections;

- Article VI, Section B, Paragraph 4, Lot and Lot Coverage Requirements and Standards and Dimensional Chart
- Article VI, Section C, Paragraph 3, Specific Cluster Development Regulations subparagraph D.
- Article VI, Section E, Shoreland Protection District, Paragraph 5, Erosion and Sedimentation Control, subparagraph a.
- Article VI, Section F, Planned Phased Development, Paragraph 4 Master Plan Requirements, subparagraph f.
- Article VI-A, Telecommunications Equipment and Facilities, Section H, Paragraph 4 Additional Requirements, subparagraph (iv).
- Article VI-A, Telecommunications Equipment and Facilities, Section I Permit Procedures, Paragraph 3 Factors Considered in Decisions, subparagraph (iv). (Recommended by the Planning Board)

☐ Yes ☐ No

Article 03: Amend Article V Parking & Off Street Loading

Are you in favor of the adoption of Amendment No. 2 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article V, Section A Parking and Off Street Loading, Paragraph 2 of the Land Use Plan Ordinance by reducing the required minimum size of a parking space from two hundred (200) square feet to one hundred seventy (170) square feet. (Recommended by the Planning Board)

☐ Yes ☐ No

Article 04: Amend Section K "Retaining Walls"

Are you in favor of the adoption of Amendment No. 3 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article V of the Land Use Plan Ordinance by adding a section K "Retaining Walls" requiring retaining walls that exceed four (4) feet in height shall comply with the NH State Building Code which requires them to be designed by a NH licensed structural engineer. The town will need a set of engineered stamped "as built" plans of the walls. The engineer shall certify that the walls have been constructed in accord with the State Building Code and the plans submitted in order to receive a Land Use Compliance Certificate. (Recommended by the Planning Board)

☐ Yes ☐ No

Article 05: Amend Article VI-A Telecommunications Equipment

Are you in favor of the adoption of Amendment No. 4 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-A, Telecommunications Equipment and Facilities, Section F of the Land Use Plan Ordinance by increasing the allowable size of storage buildings from 100 to 300 square feet, by increasing the allowable parking areas from 200 to 500 square feet, and removing the sentence, "Any other structure or large parking area is permitted only as allowed by otherwise applicable provisions of this ordinance." (Recommended by the Planning Board)

☐ Yes ☐ No

Article 06: Amend Article VI District & District Regulations

Are you in favor of the adoption of Amendment No. 5 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI, District and District Regulations, Section B District Regulations, Paragraph 2, Land Use Schedule Dimensional Chart of the Land Use Plan Ordinance by changing the * to superscript numbers. (Recommended by the Planning Board)

☐ Yes ☐ No

Article 07: Amend Rezoning Three lots

Are you in favor of the adoption of Amendment No. 6 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI (District and District Regulations) Section A (Districts) of the Land Use Plan Ordinance by rezoning the following three lots from General Residential (GR) District to General Use (GU) District:

- Tax Map 110, Lot 007 (40 Towle Road)
- Tax Map 110, Lot 014 (#LO Connector Road)
- Tax Map 110, Lot 015 (177 Connector Road)

(Recommended by the Planning Board)

☐ Yes ☐ No

Article 08: Amend Sign Regulations - Prohibited Signs

Are you in favor of the adoption of Amendment No. 7 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 8, Non-Conforming Signs of the Land Use Plan Ordinance by setting a deadline for bringing all signs into compliance with the sign section of the ordinance by January 1, 2017, or seek a special exception from the ZBA. (Recommended by the Planning Board)

☐ Yes ☐ No

Article 09: Amend Sign Regulations - Non Conforming Sign

Are you in favor of the adoption of Amendment No. 8 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 8, Non-Conforming Signs of the Land Use Plan Ordinance by setting a deadline for bringing all signs into compliance with the sign section of the ordinance by January 1, 2017, or seek a special exception from the ZBA. (Recommended

by the Planning Board)

☐ Yes ☐ No

Article 10: Amend Sign Regulations - Portable Signs

Are you in favor of the adoption of Amendment No. 9 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 9, General Provisions, subparagraph b Number of Signs, of the Land Use Plan Ordinance by removing Portable Signs from maximum allowed aggregate square footage count of signs. (Recommended by the Planning Board)

☐ Yes ☐ No

Article 11: Amend Sign Regulations - Quality Requirement

Are you in favor of the adoption of Amendment No. 10 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 9, General Provisions, subparagraph c, Materials of the Land Use Plan Ordinance by – added a “quality” requirement. (Recommended by the Planning Board)

☐ Yes ☐ No

Article 12: Amend Sign Regulations - Banners

Are you in favor of the adoption of Amendment No. 11 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph c, Banners of the Land Use Plan Ordinance by removing banners as an allowed “permanent” sign and banners are allowed only as part of the signage allowed for temporary events under subparagraph gg, Temporary Signs. (Recommended by the Planning Board)

☐ Yes ☐ No

Article 13: Amend Sign Regulations - Directional Signs to be free standing or wall signs in all Zones

Are you in favor of the adoption of Amendment No. 12 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph e Directional Signs of the Land Use Plan Ordinance by allowing directional signs to be free standing or wall signs in all zones – no longer excluded from resort properties in the General Use (GU) zone. (Recommended by the Planning Board)

☐ Yes ☐ No

Article 14: Amend Sign Regulations - Directional Sign Tourist Attractions same as Resort Property

Are you in favor of the adoption of Amendment No. 13 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph e - Directional signs for Tourist Attractions of the Land Use Plan Ordinance by making the restrictions the same as for Resort Property in the GU Zone. (Recommended by the Planning Board)

☐ Yes ☐ No

Article 15: Amend Sign Regulations - Electronic Message Boards

Are you in favor of the adoption of Amendment No. 14 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph f Electronic Message Boards of the Land Use Plan Ordinance by allowing Light Emitting Diodes (LED) signs for static displays to allow for gas prices, movie titles or similar

information to be displayed. (Recommended by the Planning Board)

☐ Yes ☐ No

Article 16: Amend Sign Regulations - Informational Signs

Are you in favor of the adoption of Amendment No. 15 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph l Informational Signs, sub-subparagraph a) and e) Informational Signs of the Land Use Plan Ordinance by removing the height restrictions for informational signs within resorts and tourist attractions. (Recommended by the Planning Board)

☐ Yes ☐ No

Article 17: Amend Sign Regulations - Internally Illuminated

Are you in favor of the adoption of Amendment No. 16 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph m Internally Illuminated Sign of the Land Use Plan Ordinance by allowing one internally illuminated sign per business in the Village Center (VC) Zone. (Recommended by the Planning Board)

☐ Yes ☐ No

Article 18: Amend Sign Regulations – Off-Premise Signs

Are you in favor of the adoption of Amendment No. 17 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph q Off Premise Sign of the Land Use Plan Ordinance by prohibiting Off Premise Signs except for:

- Businesses located where an onsite sign would not be visible from main roads are allowed one off-premise sign by special exception with the ZBA determining whether business is not visible from main roads.
- Tourist attractions allowed one off-premise sign by Special Exception from ZBA.
- By Special Exception from ZBA per Article VIII.

(Recommended by the Planning Board)

☐ Yes ☐ No

Article 19: Amend Sign Regulations - Portable Signs

Are you in favor of the adoption of Amendment No. 18 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph s Portable Signs of the Land Use Plan Ordinance – also known as “sandwich board signs” – by allowing portable signs to be placed not to obstruct, but close enough to the business to make sense as determined by Planning Board. (Recommended by the Planning Board)

☐ Yes ☐ No

Article 20: Amend Sign Regulations - Wall Lettering/Wall Graphics

Are you in favor of the adoption of Amendment No. 19 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph cc Wall Lettering/Wall Graphics of the Land Use Plan Ordinance by reducing the allowable size of Wall Lettering/Wall Graphics from 20% to 10% of wall area not to exceed 150 square feet (versus 300 square feet). (Recommended by the Planning Board)

☐ Yes ☐ No

Article 21: Amend Sign Regulations - Wall Signs

Are you in favor of the adoption of Amendment No. 20 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph dd Wall Sign of the Land Use Plan Ordinance by reducing the allowable size of Wall Sign from 20% to 10% of wall area not to exceed 150 square feet (versus 300 square feet). (Recommended by the Planning Board)

☐ Yes ☐ No

Article 22: Amend Sign Regulations - Classification & Standards

Are you in favor of the adoption of Amendment No. 21 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph ff Ancillary Signs (e.g., drive-through menus, directories, signs that identify doorways, entrances, prohibitions) of the Land Use Plan Ordinance by allowing these signs without a permit and not counting these signs towards the total number of signs allowed by a business. (Recommended by the Planning Board)

☐ Yes ☐ No

Article 23: Amend Sign Regulations - Temporary Signs

Are you in favor of the adoption of Amendment No. 22 as proposed by the planning board for the town's land use plan ordinance as follows: To see if the Town will vote to amend Article VI-B, Sign Regulations, Section E, Paragraph 10, Sign Classification and Standards, subparagraph gg Temporary Signs of the Land Use Plan Ordinance by allowing Temporary Signs in the form of banners, feather flags and inflatables to be allowed for a period of thirty days at a time depicting a specific event or purpose and will be allowed only be used four times per year for any one business. (Recommended by the Planning Board)

☐ Yes ☐ No

Article 24: Bond-East Branch Pemi River Levee

To see if the Town will vote to raise and appropriate the sum of One Million Six Hundred Thousand (\$1,600,000) to rebuild the East Branch Pemigewasset River Granite Block Levee originally constructed in 1960, and to authorize the issuance of not more than One Million Six Hundred Thousand (\$1,600,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33);to authorize the selectmen to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the selectmen to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the selectmen to take any other action or to pass any other vote relative thereto. The selectmen and the budget committee recommend this appropriation. (2/3 ballot vote required)

☐ Yes ☐ No

Article 25: Bond Legal Fees

To see if the Town will vote to raise appropriate Sixteen Thousand (\$16,000) to cover the cost of Legal and Bond fees associated with obtaining the bond or notes for the rebuild of the East Branch Pemigewasset River Granite Block Levee. The selectmen and budget committee recommends this appropriation. If article three (3) does not pass, this article is void.

☐ Yes ☐ No

Article 26: Operating Budget

To see if the Town will vote to raise and appropriate the sum of Five Million Three Hundred Eight Thousand One Hundred Thirteen (\$5,308,113) for the purposes of General Government; Public Safety; Highways; Sanitation; Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest, for the ensuing year, exclusive of all special and individual warrant articles. The Budget Committee recommends this appropriation, Selectmen do not. (Majority vote required)

☐ Yes ☐ No

Article 27: Change purpose of CR acct. Engineering & Planning

To see if the Town would change the purpose of capital reserve account Engineering and Planning from "for the purpose of CAD software, training and equipment, traffic studies, master plan updates, topographic studies and plans, water facilities plans and mapping" to "for the purpose of traffic studies, master plan updates, topographic studies and plans, water, sewer, drainage and infrastructure." Selectmen designated as agents. (2/3 vote required)

☐ Yes ☐ No

Article 28: CR-Engineering & Planning

To see if the Town will vote to raise and appropriate Five Thousand (\$5,000) into the Engineering & Planning Trust Fund (created in 1997). The Budget Committee and Selectmen recommend this appropriation.

☐ Yes ☐ No

Article 29: CR-Solid Waste

To see if the Town will vote to raise and appropriate Ten Thousand (\$10,000) into the Solid Waste Facility Improvements Capital Reserve Fund (created in 1999.) The Budget Committee and Selectmen recommend this appropriation.

☐ Yes ☐ No

Article 30: CR-Public Works Vehicle & Equipment

To see if the Town will vote to raise and appropriate Twelve Thousand (\$12,000) into the Public Works Vehicle and Equipment Capital Reserve Fund (created in 1990, amended in 2008.) The Budget Committee and Selectmen recommend this appropriation.

☐ Yes ☐ No

Article 31: CR-Revaluation

To see if the Town will vote to raise and appropriate Twenty Thousand (\$20,000) into the Revaluation Capital Reserve Fund (created in 1984, amended in 2008.) The Budget Committee and Selectmen recommend this appropriation.

☐ Yes ☐ No

Article 32: CR-Police Department Equipment

To see if the Town will vote to raise and appropriate Twenty Thousand (\$20,000) into the Police Department Equipment Capital Reserve Fund (created in 1995.) The Budget Committee and Selectmen recommend this appropriation.

☐ Yes ☐ No

Article 33: Sewer System Rehabilitation

To see if the Town will vote to raise and appropriate Sixty Six Thousand (\$66,000) into the Sewer System Rehabilitation Capital Reserve Fund (created in 1995). The Budget Committee and Selectmen recommend this appropriation

☐ Yes ☐ No

Article 34: CR-Water System Rehabilitation

To see if the Town will vote to raise and appropriate Five Hundred Seventy Three Thousand (\$573,000) into the Water System Rehabilitation Capital Reserve Fund (created in 1995). The Budget Committee and Selectmen recommend this appropriation.

☐ Yes ☐ No

Article 35: CR-Roads & Streets Reconstruction

To see if the Town will vote to raise and appropriate Three Hundred Eighty Eight Thousand (\$388,000) into the Road and Street Reconstruction Capital Reserve Fund (created in 1994). The Budget Committee and Selectmen recommend this appropriation.

☐ Yes ☐ No

Article 36: CR-Roland Dubois Settlement

To see if the Town will vote to raise and appropriate Forty One Thousand (\$41,000) into the Roland Dubois Settlement Wastewater Capital Reserve Fund (created in 2004). This amount is to come from the Town's general fund. This amount represents the amount to be accepted from Loon Mountain Recreation Corp., with no amount to be raised by taxation. The Budget Committee and Selectmen recommend this appropriation.

(Note: The Roland Dubois settlement calls for additional payments of approximately \$37,000 per year for 1 additional year, and it is the Selectmen's intent to insert additional articles each year. The Selectmen were appointed as agents in 2004 to expend this fund for capital improvements to the Town's sewage treatment required by the Clean Water Act.)

☐ Yes ☐ No

Article 37: CR-Kanc Rec Area Equipment

To see if the Town will vote to raise and appropriate Fifteen Thousand (\$15,000) into the Kancamagus Recreational Area Equipment Capital Reserve Fund (created in 2005).The Budget Committee and Selectmen recommend this appropriation.

☐ Yes ☐ No

Article 38: CR-Cemetery Maintenance Expendable Trust

To see if the Town will vote to raise and appropriate Ten Thousand (\$10,000) into the Town Cemetery Maintenance Expendable Trust Fund (created in 2006). The Budget Committee and Selectmen recommend this appropriation.

☐ Yes ☐ No

Article 39: CR-Cemetery Maintenance Expendable Trust

To see if the Town will vote to raise and appropriate Two Thousand Six Hundred Fifty (\$2,650) into the Town Cemetery Maintenance Expendable Trust Fund (created in 2006). Said sum to come from 2014 unassigned fund balance. This represents the amount paid to the Town in cemetery fees during Fiscal Year 2014. No amount to be raised from taxation. The Budget Committee and Selectmen recommend this appropriation.

☐ Yes ☐ No

Article 40: CR-Property & Building Maintenance

To see if the Town will vote to raise and appropriate Twenty Three Thousand (\$23,000) into the Property and Building Maintenance Expendable Trust (created in 2007). The Budget Committee and Selectmen recommend this appropriation.

☐ Yes ☐ No

Article 41: CR-Fire Truck

To see if the Town will vote to raise and appropriate One Hundred Thousand(\$100,000) into the Fire Truck and Equipment Capital Reserve Fund (created in 1989.) The Budget Committee and Selectmen recommend this appropriation.

☐ Yes ☐ No

Article 42: CR-Employee Separation

To see if the Town will vote to raise and appropriate Thirty Five Thousand (\$35,000) into the Employee Separation Expendable Trust Fund (created in 2010). The Budget Committee and Selectmen recommend this appropriation

☐ Yes ☐ No

Article 43: CR-Library Technology

To see if the Town will vote to raise and appropriate Four Thousand (\$4,000) into the Library Technology Capital Reserve Fund (created in 1997). The Budget Committee and Selectmen recommend this appropriation.

☐ Yes ☐ No

Article 44: CR-Library Building

To see if the Town will vote to raise and appropriate Seven Thousand (\$7,000) into the Library Building Capital Reserve Fund (created in 1991). The Budget Committee and Selectmen recommend this appropriation.

☐ Yes ☐ No

Article 45: Highway Block Grant Program

To see if the Town will vote to raise and appropriate Twenty Eight Thousand One Hundred Thirty Eight (\$28,138) for purposes allowed under the State of New Hampshire Highway Block Grant Program. This appropriation is to be offset by revenue from the State of New Hampshire Highway Block Grant Program to the extent that it is available. The Budget Committee and Selectmen recommend this appropriation

☐ Yes☐ No**Article 46: Update Hazard Mitigation Plan**

To see if the Town will vote to raise and appropriate the sum of Eight Thousand (\$8,000) for the purpose to update the Town of Lincoln's Hazard Mitigation Plan with Six Thousand Dollars (\$6,000) to come from a Homeland Security Emergency Management grant. The Budget Committee and Selectmen recommend this appropriation. (Majority Vote Required)

☐ Yes☐ No**Article 47: Purchase Police Cruiser**

To see if the Town will vote to raise and appropriate the sum of Thirty Nine Thousand (\$39,000) for the purpose of purchasing a replacement cruiser. The Budget Committee and Selectmen recommend this Appropriation

☐ Yes☐ No**Article 48: Adopt Solar Exemption**

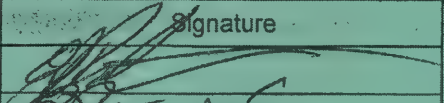
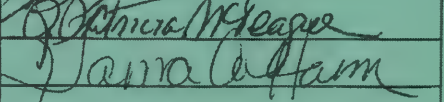

Shall the Town vote to adopt a Solar Exemption in accordance with RSA 72:62 for exemption from the assessed value for persons owning real property which is equipped with a solar energy system as defined in RSA 72:61. The amount of the exemption is to be equal to the annual assessed value for such system. (By petition)

☐ Yes☐ No**Article 49: Transact any other business**

To transact any other business that may legally come before the meeting.

☐ Yes☐ No**Given under our hands, February 16, 2015**

We certify and attest that on or before February 18, 2015, we will post a true and attested copy of the within Warrant at the place of meeting, and like copies at Town Hall, Lincoln Post Office, Town of Lincoln Library, Town of Lincoln Website, and delivered the original to the Town Clerk.

Printed Name	Position	Signature
OJ Robinson	Selectman	
R. Patricia McLeague	Selectman	
Tamra A. Ham	Selectman	



MS-737 SUPPLEMENTAL SCHEDULE

ENTITY'S INFORMATION ?

Entity Type: ☒ Municipality ☐ Village

Municipality: LINCOLN

County: GRAFTON

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

1. Total recommended by Budget Committee (from MS-737): \$8,330,901

Less Exclusions:

2. Principal: Long-Term Bonds & Notes: \$503,599

3. Interest: Long-Term Bonds & Notes: \$145,933

4. Capital outlays funded from Long-Term Bonds & Notes: \$1,600,000

5. Mandatory Assessments:

6. Total Exclusions (Line 2 + Line 3 + Line 4 + Line 5) \$2,249,532

7. Amount Recommended, Less Exclusions (Line 1 - Line 6) \$6,081,369

8. 10% of Amount Recommended Less Exclusions (Line 7 x 10%) \$608,137

Collective Bargaining Cost Items

9. Recommended Cost Items (Prior to Meeting):

10. Voted Cost Items (Voted at Meeting):

11. Amount voted over recommended amount (Difference of Lines 9 and 10):

Mandatory Water & Waste Treatment Facilities (RSA 32:21)

12. Amount Recommended (Prior to Meeting):

13. Amount Voted (Voted at Meeting):

14. Amount voted over recommended amount (Difference of Lines 12 and 13):

15. Bond Override (RSA 32:18-a), Amount Voted:

Maximum Allowable Appropriations Voted At Meeting \$8,939,038
(Line 1 - Line 8 + Line 11 - Line 14 + Line 15)

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

2015
MS-737

Budget of the Town of Lincoln

Form Due Date: 20 Days after the Town Meeting

THIS BUDGET SHALL BE POSTED WITH THE WARRANT

This form was posted with the warrant on: _____

For Assistance Please Contact the NH DRA Municipal and Property Division

P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Printed Name	Budget Committee Members	Signature
MARTIN G. NASTASIA		<i>Martin G. Nastasia</i>
INAN STRICKON		<i>Inan Strickon</i>
Beverly Hall		<i>Beverly Hall</i>
W.C. Wray IV		<i>W.C. Wray IV</i>
MICHAEL J SIMONS		<i>Michael J. Simons</i>
HERBERT W. GARDNER		<i>Herbert W. Gardner</i>
Suzanne A. Gherard		<i>Suzanne A. Gherard</i>
Elizabeth W. Warrum		<i>Elizabeth W. Warrum</i>

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	26	\$312,373	\$0	\$432,051	\$0	\$432,051	\$0
4140-4149	Election, Registration, and Vital Statistics	26	\$76,458	\$0	\$1,000	\$0	\$1,000	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0	\$0	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	26	\$80,000	\$0	\$175,000	\$0	\$175,000	\$0
4155-4159	Personnel Administration	26	\$761,834	\$0	\$831,462	\$0	\$831,462	\$0
4191-4193	Planning and Zoning	26	\$72,560	\$0	\$100,442	\$0	\$100,442	\$0
4194	General Government Buildings	26	\$68,525	\$0	\$74,450	\$0	\$74,450	\$0
4195	Cemeteries	26	\$13,125	\$0	\$23,900	\$0	\$23,900	\$0
4196	Insurance	26	\$43,614	\$0	\$44,331	\$0	\$44,331	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety								
4210-4214	Police	26	\$956,702	\$0	\$974,564	\$0	\$974,564	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	26	\$111,578	\$0	\$117,400	\$0	\$117,400	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	26	\$8,800	\$0	\$9,800	\$0	\$9,800	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	26	\$349,128	\$0	\$339,734	\$0	\$339,734	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	26	\$44,000	\$0	\$47,000	\$0	\$47,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	26	\$332,919	\$0	\$349,979	\$0	\$349,979	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	26	\$0	\$0	\$245,788	\$0	\$245,788	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$314,028	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	26	\$0	\$0	\$329,256	\$0	\$319,256	\$10,000
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	26	\$57,115	\$0	\$58,973	\$0	\$58,973	\$0
Welfare								
4441-4442	Administration and Direct Assistance	26	\$30,600	\$0	\$30,600	\$0	\$30,600	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	26	\$298,472	\$0	\$344,219	\$0	\$344,219	\$0
4550-4559	Library	26	\$99,265	\$0	\$128,256	\$0	\$128,256	\$0
4583	Patriotic Purposes	26	\$36,900	\$0	\$10,375	\$0	\$10,375	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4631-4632	Redevelopment and Housing		\$0	\$0	\$0		\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0		\$0	\$0
Debt Service								
4711	Long Term Bonds and Notes - Principal	26	\$463,075	\$0	\$503,599	\$0	\$503,599	\$0
4721	Long Term Bonds and Notes - Interest	26	\$139,779	\$0	\$145,933	\$0	\$145,933	\$0
4723	Tax Anticipation Notes - Interest	26	\$1	\$0	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$97,000	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$3,325,500	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$8,093,351	\$0	\$5,318,113	\$0	\$5,308,113	\$10,000

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	24	\$0	\$0	\$1,600,000	\$0	\$1,600,000	\$0
	Purpose: Bond-East Branch Pemi River Levee							
4915	To Capital Reserve Fund	28	\$0	\$0	\$5,000	\$0	\$5,000	\$0
	Purpose: CR-Engineering & Planning							
4915	To Capital Reserve Fund	29	\$0	\$0	\$10,000	\$0	\$10,000	\$0
	Purpose: CR-Solid Waste							
4915	To Capital Reserve Fund	30	\$0	\$0	\$12,000	\$0	\$12,000	\$0
	Purpose: CR-Public Works Vehicle & Equipment							
4915	To Capital Reserve Fund	31	\$0	\$0	\$20,000	\$0	\$20,000	\$0
	Purpose: CR-Revaluation							
4915	To Capital Reserve Fund	32	\$0	\$0	\$20,000	\$0	\$20,000	\$0
	Purpose: CR-Police Department Equipment							
4915	To Capital Reserve Fund	33	\$0	\$0	\$66,000	\$0	\$66,000	\$0
	Purpose: Sewer System Rehabilitation							
4915	To Capital Reserve Fund	34	\$0	\$0	\$573,000	\$0	\$573,000	\$0
	Purpose: CR-Water System Rehabilitation							
4915	To Capital Reserve Fund	35	\$0	\$0	\$388,000	\$0	\$388,000	\$0
	Purpose: CR-Roads & Streets Reconstruction							
4915	To Capital Reserve Fund	36	\$0	\$0	\$41,000	\$0	\$41,000	\$0
	Purpose: CR-Roland Dubois Settlement							
4915	To Capital Reserve Fund	37	\$0	\$0	\$15,000	\$0	\$15,000	\$0
	Purpose: CR-Kanc Rec Area Equipment							
4915	To Capital Reserve Fund	38	\$0	\$0	\$10,000	\$0	\$10,000	\$0
	Purpose: CR-Cemetery Maintenance Expendable Trust							
4915	To Capital Reserve Fund	39	\$0	\$0	\$2,650	\$0	\$2,650	\$0
	Purpose: CR-Cemetery Maintenance Expendable Trust							
4915	To Capital Reserve Fund	40	\$0	\$0	\$23,000	\$0	\$23,000	\$0
	Purpose: CR-Property & Building Maintenance							

4915	To Capital Reserve Fund		41		\$0	\$0	\$100,000	\$0	\$100,000	\$0
Purpose: CR-Fire Truck										
4915	To Capital Reserve Fund		42		\$0	\$0	\$35,000	\$0	\$35,000	\$0
Purpose: CR-Employee Separation										
4915	To Capital Reserve Fund		43		\$0	\$0	\$4,000	\$0	\$4,000	\$0
Purpose: CR-Library Technology										
4915	To Capital Reserve Fund		44		\$0	\$0	\$7,000	\$0	\$7,000	\$0
Purpose: CR-Library Building										
Special Articles Recommended					\$0	\$0	\$2,931,650	\$0	\$2,931,650	\$0

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4902	Machinery, Vehicles, and Equipment	47	\$0	\$0	\$39,000	\$0	\$39,000	\$0
Purpose: Purchase Police Cruiser								
4909	Improvements Other than Buildings	46	\$0	\$0	\$8,000	\$0	\$8,000	\$0
Purpose: Update Hazard Mitigation Plan								
4909	Improvements Other than Buildings	45	\$0	\$0	\$28,138	\$0	\$28,138	\$0
Purpose: Highway Block Grant Program								
4909	Improvements Other than Buildings	25	\$0	\$0	\$16,000	\$0	\$16,000	\$0
Purpose: Bond Legal Fees								
Individual Articles Recommended					\$0	\$0	\$91,138	\$0

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$0	\$0	\$0
3186	Payment in Lieu of Taxes	26	\$0	\$190,000	\$190,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	26	\$0	\$45,000	\$45,000
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	26	\$0	\$6,800	\$6,800
3220	Motor Vehicle Permit Fees	26	\$0	\$280,000	\$280,000
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	26	\$0	\$54,200	\$54,200
3311-3319	From Federal Government	26, 46	\$0	\$14,000	\$14,000
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	26	\$0	\$70,000	\$70,000
3353	Highway Block Grant	45	\$0	\$28,138	\$28,138
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	26	\$0	\$35,222	\$35,222
3379	From Other Governments	26	\$0	\$429,218	\$429,218
Charges for Services					
3401-3406	Income from Departments	26	\$0	\$96,984	\$96,984
3409	Other Charges		\$0	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property	26	\$0	\$1,000	\$1,000
3502	Interest on Investments	26	\$0	\$300	\$300
3503-3509	Other	26, 36	\$0	\$49,000	\$49,000

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	24		\$1,600,000	\$1,600,000
9998	Amount Voted from Fund Balance			\$0	\$0
9999	Fund Balance to Reduce Taxes	39		\$2,650	\$2,650
Total Estimated Revenues and Credits				\$2,902,512	\$2,902,512

Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$4,848,797	\$5,318,113	\$5,308,113
Special Warrant Articles Recommended	\$5,833,350	\$2,931,650	\$2,931,650
Individual Warrant Articles Recommended	\$143,404	\$91,138	\$91,138
TOTAL Appropriations Recommended	\$10,825,551	\$8,340,901	\$8,330,901
Less: Amount of Estimated Revenues & Credits	\$5,639,278	\$2,902,512	\$2,902,512
Estimated Amount of Taxes to be Raised	\$5,186,273	\$5,438,389	\$5,428,389

2014 Inventory of Town Property

Map/Lot	Description	Acres	Land Value	Bldg. Value	Total Value
103-005000-BG-00000	Boyce Brook Pumping Station	0.000		10,900	10,900
105-020000-00-00000	Route 3 Salt Shed	0.830	66,900	25,900	92,800
105-001000-00-00000	Land near I-93	0.170	5,900		5,900
109-011000-00-00000	Public Works Garage	6.050	193,500	126,100	319,600
109-012000-00-00000	Land Old Airport Road	6.400	143,200		143,200
109-017000-00-00000	Connector Road	2.640	64,200		64,200
109-018000-00-00000	Salem Way Lot #2	0.470	98,500		98,500
109-019000-00-00000	Salem Way Lot #4	0.360	96,600		96,600
109-023000-00-00000	Salem Way Lot #5	0.500	99,000		99,000
109-022000-00-00000	Salem Way Lot #7	0.370	96,800		96,800
109-021000-00-00000	Salem Way Lot #8	0.420	97,600		97,600
110-022000-00-00000	Salem Way Lot #9	0.620	100,900		100,900
110-023000-00-00000	Salem Way Lot #10	0.340	96,200		96,200
110-016000-00-00000	Pollard Road	0.240	75,400	15,900	91,300
110-021000-00-00000	Connector Road	0.230	70,500		70,500
112-008000-00-00000	Main Street (land only)	1.150	147,900		147,900
112-009000-00-00000	Solid Waste Facility	18.750	336,200	175,700	511,900
112-011000-00-00000	Sewer Treatment Facility	20.000	291,100	4,394,000	4,685,100
113-045000-00-00000	Pollard Road	3.600	123,600		123,600
113-046000-00-00000	Mansion Hill Drive	0.120	63,200		63,200
113-051000-00-00000	Pollard Road	2.400	115,200		115,200
113-054000-00-00000	Community Center	6.640	162,000	533,000	695,000
113-156000-00-00000	Lincoln Public Library	0.090	64,300	429,400	493,700
116-043000-00-00000	Kancamagus Rec. Area	28.080	442,400	201,300	643,700
116-043000-00-00001	Kancamagus Rec. Area Annex	0.850	136,600		136,600
118-001000-00-00000	Lincoln Town Hall	1.300	118,300	1,227,000	1,345,300
118-055000-00-00000	Lincoln Fire Station	0.690	83,300	430,200	513,500
118-058000-00-00000	Church Street (land only)	0.100	66,300	2,500	68,800
118-046000-BG-00000	Main Street Gazebo	0.470		1,800	1,800
122-005000-00-00000	Main Street - Lady's Bathtub	0.620	74,800		74,800
122-007000-BG-00000	River Intake Building	0.000		31,800	31,800
124-065000-00-00000	Kancamagus Highway	16.000	231,500		231,500
124-066000-BG-00000	Water Treatment Plant	0.000		700,800	700,800
129-062000-00-00000	Clearbrook #2E	0.000		52,500	52,500
129-061000-00-00000	Clearbrook #2W	0.000		52,500	52,500

Total	\$ 3,761,900	\$ 8,411,300	\$ 12,173,200
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2014 Payroll by Department

(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Gross Wages
CEMETERY			
Lynch, John	\$ 422.54		\$ 422.54
Lehouillier, Gene	\$ 6,478.02		\$ 6,478.02
ELECTIONS			
Boyle, Charlene	\$ 425.00		\$ 425.00
Haynes, Nina	\$ 300.00		\$ 300.00
Kuplin, Laurel	\$ 315.00		\$ 315.00
EXECUTIVE & OFFICIALS			
Burbank, Alfred	\$ 78,683.65		\$ 78,683.65
Donahue, Nikki	\$ 952.50		\$ 952.50
Ham, Tamra*	\$ 6,188.77		\$ 6,188.77
Jones, Helen	\$ 50,222.83	\$ 453.15	\$ 50,675.98
Leslie, Jane	\$ 36,403.37	\$ 440.55	\$ 36,843.92
McTeague, R. Patricia	\$ 6,121.92		\$ 6,121.92
Rineer, Cindy	\$ 6,746.25		\$ 6,746.25
Robinson, Orrin J.	\$ 6,121.92		\$ 6,121.92
Rose, Brook	\$ 14,309.09		\$ 14,309.09
Tanner, Wendy	\$ 11,902.50		\$ 11,902.50
Wetherell, Robert	\$ 600.00		\$ 600.00
Whitman, Susan M.	\$ 44,297.97		\$ 44,297.97
* Includes Recreation			
WATER DEPARTMENT			
Beaudin, David W.*	\$ 47,506.38	\$ 10,451.10	\$ 57,957.48
Welch, Joshua	\$ 6,480.00		\$ 6,480.00
*Includes OT Water & Public Works			
LIBRARY			
Horne, Sharon	\$ 4,361.70		\$ 4,361.70
Peltier, Janet**	\$ 3,467.26		\$ 3,467.26
Riley, Carol**	\$ 45,428.27		\$ 45,428.27
Sennott, Emily	\$ 15,984.00		\$ 15,984.00
Wishart, Patricia	\$ 261.00		\$ 261.00
**Includes Supervisor of Checklist Wages			
PLANNING & ZONING OFFICE			
Bont, Carole	\$ 57,411.54	\$ 1,960.34	\$ 59,371.88
SOLID WASTE FACILITY			
Beaudin, Paul J. II	\$ 56,652.76		\$ 56,652.76
Christenson, Scot	\$ 1,248.00		\$ 1,248.00
Clark, Russell	\$ 32,266.40		\$ 32,266.40
Conn, James	\$ 35,891.60		\$ 35,891.60
Doran, Thomas	\$ 88.00		\$ 88.00
Pierce Jr., Roy	\$ 1,270.50		\$ 1,270.50
Pierce Sr., Roy	\$ 1,463.00		\$ 1,463.00
DEPARTMENT OF PUBLIC WORKS			
Dovholuk, David*	\$ 37,266.11	\$ 2,574.42	\$ 39,840.53
Hart, Daryl J.	\$ 39,168.42	\$ 4,285.19	\$ 43,453.61
Nicoll, Andrew M.	\$ 42,885.27	\$ 5,011.89	\$ 47,897.16
Willey, William M.	\$ 75,689.06		\$ 75,689.06
*Includes Recreation Wages			
FIRE DEPARTMENT			
Beard, Ronald R.	\$ 17,202.90		\$ 17,202.90
Bureau, Ashlee	\$ 162.00		\$ 162.00
Camacho, Victoria	\$ 3,090.00		\$ 3,090.00
Dauphine, Clifton	\$ 2,294.00		\$ 2,294.00
Dutilly, Matthew	\$ 2,850.00		\$ 2,850.00
Dutilly, William	\$ 3,630.00		\$ 3,630.00
Emerson, Ronald W.	\$ 975.00		\$ 975.00
Fairbrother, Ryan	\$ 3,195.00		\$ 3,195.00
Formalarie, Andrew	\$ 850.00		\$ 850.00

2014 Payroll by Department

(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Gross Wages
FIRE DEPARTMENT (continued)			
Haase, Colin R	\$ 945.50		\$ 945.50
Homan, Clifford	\$ 1,075.00		\$ 1,075.00
Kenney, Robert	\$ 1,579.50		\$ 1,579.50
Peterson, Kristin	\$ 930.25		\$ 930.25
Place, Garrett K	\$ 400.00		\$ 400.00
Place, Jon	\$ 667.00		\$ 667.00
Rich, Alan	\$ 237.50		\$ 237.50
Swarbrick, Michael	\$ 2,612.50		\$ 2,612.50
Walker, Benjamin	\$ 650.00		\$ 650.00
Wilker, Willaim	\$ 300.00		\$ 300.00
Wells, Cassie	\$ 800.00		\$ 800.00
RECREATION DEPARTMENT			
Bartlett, Alexandra	\$ 4,080.90		\$ 4,080.90
Bartlett, John A.	\$ 3,111.00		\$ 3,111.00
Bartlett, Piper	\$ 1,736.56		\$ 1,736.56
Beaudin, Kelsee	\$ 3,822.33		\$ 3,822.33
Briere, Andreea	\$ 3,383.10		\$ 3,383.10
Carr, Jamie	\$ 336.00		\$ 336.00
Caulder, Stacey	\$ 1,169.66		\$ 1,169.66
Chivell, Lauren	\$ 3,159.57		\$ 3,159.57
Conn Jr., Ralph	\$ 151.71		\$ 151.71
Corey, Marcus	\$ 149.45		\$ 149.45
Dovholuk, Joshua D	\$ 2,608.25		\$ 2,608.25
Duguay, Jane	\$ 1,171.20		\$ 1,171.20
Ham, Arnold	\$ 1,849.70		\$ 1,849.70
Ham, Kayleigh	\$ 2,640.58		\$ 2,640.58
Harrington, Mark R	\$ 688.55		\$ 688.55
Jones, Tyler	\$ 825.66		\$ 825.66
Kilanowski, Aubre	\$ 2,650.94		\$ 2,650.94
Loukes, Aaron L	\$ 231.80		\$ 231.80
MacDonald, Andrew	\$ 140.04		\$ 140.04
Manning, Rebecca	\$ 228.44		\$ 228.44
Masse, Kevin	\$ 5,043.23		\$ 5,043.23
McCrohan, Kathryn	\$ 3,030.50		\$ 3,030.50
Miville, Alexis	\$ 2,810.52		\$ 2,810.52
Pierson, Amanda	\$ 3,329.10		\$ 3,329.10
Robinson, Elisa	\$ 19.10		\$ 19.10
Sayre, Katie	\$ 5,728.14		\$ 5,728.14
Sousa, Jr., Merrick A.	\$ 875.36		\$ 875.36
Sousa, Ryan	\$ 800.00		\$ 800.00
Stolting, Amy	\$ 2,983.56		\$ 2,983.56
Thibault, Benjamin	\$ 195.20		\$ 195.20
Tower, Tara	\$ 49,375.03		\$ 49,375.03
Weden, Laurian	\$ 311.10		\$ 311.10
COMMUNITY CENTER			
Camargo, Teasha	\$ 2,057.50		\$ 2,057.50
Chaffee, Justin	\$ 29,272.60		\$ 29,272.60
Chase, Shawna	\$ 10,077.15		\$ 10,077.15
Rand, Heather	\$ 7,063.34		\$ 7,063.34
Sennott, Hunter	\$ 5,480.19		\$ 5,480.19
Vance, Brenda	\$ 3,931.92		\$ 3,931.92
Vance, Meghann	\$ 110.00		\$ 110.00
Weeden, Jasmine	\$ 520.00		\$ 520.00
			\$ 1,012,052.37

2014 Payroll by Department (unaudited)

Employee's Name	Regular Wages	Overtime Wages	Detail Wages	Gross Wages
POLICE DEPARTMENT				
Beaudry, Howard J.	\$ 15,783.21			\$ 15,783.21
Bomba, Steven**	\$ 7,374.75	\$ 178.24		\$ 7,552.99
Bujeaud, Joseph J.	\$ 47,271.36	\$ 4,564.00		\$ 51,835.36
Burnham, Jeffrey	\$ 66,600.34		\$ 1,144.00	\$ 67,744.34
Cooper, Cecil B.	\$ 462.00		\$ 988.00	\$ 1,450.00
Deluca, Joseph P	\$ 59,853.58	\$ 4,530.78	\$ 1,092.00	\$ 65,476.36
Gaites, John	\$ 36,150.48	\$ 1,949.94		\$ 38,100.42
Gaites, Megan	\$ 1,050.18			\$ 1,050.18
Kratz, David F			\$ 442.00	\$ 442.00
Langmaid, Sheryle R.	\$ 49,953.39	\$ 4,822.13		\$ 54,775.52
Meier, Jeffrey D.	\$ 66,500.52	\$ 3,273.00	\$ 4,368.00	\$ 74,141.52
Perry, Russell	\$ 46,167.88	\$ 4,317.56	\$ 1,274.00	\$ 51,759.44
Rompney, Kristen	\$ 35,193.77	\$ 123.98		\$ 35,317.75
Smith, Theodore P.*	\$ 90,166.59		\$ 1,352.00	\$ 91,518.59
Snyder, Amy	\$ 32,482.56	\$ 5,052.34		\$ 37,534.90
Steele Jr., Paul D.	\$ 720.23			\$ 720.23
Stevens, Michael E.	\$ 60,661.88	\$ 4,630.68	\$ 1,508.00	\$ 66,800.56
Suglia, John	\$ 43,443.41	\$ 2,845.23	\$ 1,196.00	\$ 47,484.64
Ulwick, William	\$ 56,698.18	\$ 4,737.03	\$ 4,030.00	\$ 65,465.21
Weden, Michael	\$ 6,734.49			\$ 6,734.49
Wood, Jeannine	\$ 35,873.17	\$ 1,479.80	\$ 1,664.00	\$ 39,016.97
				\$ 820,704.68

*Includes Emergency Management Wages

**Includes Fire Dept. Wages

2005 Community Building Note

\$300,000 for 10 Years

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
Beginning Balance	\$90,000.00				
July 26, 2014	\$60,000.00	4.000	\$30,000.00	\$6,448.20	\$36,448.20
July 26, 2015	\$30,000.00	4.000	\$30,000.00	\$6,448.20	\$36,448.20
TOTAL			\$60,000.00	\$12,896.40	\$72,896.40

Bog, Parker, Maltais Farm, and Goodbout Road Upgrades 2010 Series B

\$1,084,000 for 10 Years

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
Beginning Balance	865,000.00				
February 15, 2014				15,075.00	15,075.00
August 15, 2014	755,000.00	4.00%	110,000.00	15,075.00	125,075.00
February 15, 2015				12,875.00	12,875.00
August 15, 2015	645,000.00	3.00%	110,000.00	12,875.00	122,875.00
February 15, 2016				11,225.00	11,225.00
August 15, 2016	535,000.00	3.00%	110,000.00	11,225.00	121,225.00
February 15, 2017				9,575.00	9,575.00
August 15, 2017	425,000.00	5.00%	110,000.00	9,575.00	119,575.00
February 15, 2018				6,825.00	6,825.00
August 15, 2018	315,000.00	3.00%	105,000.00	6,825.00	111,825.00
February 15, 2019				5,250.00	5,250.00
August 15, 2019	210,000.00	5.00%	105,000.00	5,250.00	110,250.00
February 15, 2020				2,625.00	2,625.00
August 15, 2020	105,000.00	5.00%	105,000.00	2,625.00	107,625.00
			\$ 650,000.00	\$ 126,900.00	\$ 774,275.00

Town of Lincoln
Water Projects 2003 Rte 3/Mansion Hill
\$2,050,000 for 20 Years

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
Beginning Balance	\$1,000,000.00				
February 15, 2014	\$1,000,000.00			\$22,775.00	\$22,775.00
August 15, 2014	\$900,000.00	4.250	\$100,000.00	\$22,775.00	\$122,775.00
February 15, 2015	\$900,000.00			\$20,650.00	\$20,650.00
August 15, 2015	\$800,000.00	4.250	\$100,000.00	\$20,650.00	\$120,650.00
February 15, 2016	\$800,000.00			\$18,525.00	\$18,525.00
August 15, 2016	\$700,000.00	4.300	\$100,000.00	\$18,525.00	\$118,525.00
February 15, 2017	\$700,000.00			\$16,375.00	\$16,375.00
August 15, 2017	\$600,000.00	4.400	\$100,000.00	\$16,375.00	\$116,375.00
February 15, 2018	\$600,000.00			\$14,175.00	\$14,175.00
August 15, 2018	\$500,000.00	4.500	\$100,000.00	\$14,175.00	\$114,175.00
February 15, 2019	\$500,000.00			\$11,925.00	\$11,925.00
August 15, 2019	\$400,000.00	4.500	\$100,000.00	\$11,925.00	\$111,925.00
February 15, 2020	\$400,000.00			\$9,625.00	\$9,625.00
August 15, 2020	\$300,000.00	4.700	\$100,000.00	\$9,625.00	\$109,625.00
February 15, 2021	\$300,000.00			\$7,275.00	\$7,275.00
August 15, 2021	\$200,000.00	4.800	\$100,000.00	\$7,275.00	\$107,275.00
February 15, 2022	\$200,000.00			\$4,875.00	\$4,875.00
August 15, 2022	\$100,000.00	4.850	\$100,000.00	\$4,875.00	\$104,875.00
February 15, 2023	\$100,000.00			\$2,450.00	\$2,450.00
August 15, 2023	\$0.00	4.900	\$100,000.00	\$2,450.00	\$102,450.00
TOTAL			\$1,000,000.00	\$257,300.00	\$1,257,300.00

Town of Lincoln
Wastewater Treatment 2003 Projects
\$1,200,000 for 20 YEARS

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
Beginning Balance	\$600,000.00				
February 15, 2014	\$600,000.00			\$13,665.00	\$13,665.00
August 15, 2014	\$540,000.00	4.250	\$60,000.00	\$13,665.00	\$73,665.00
February 15, 2015	\$540,000.00			\$12,390.00	\$12,390.00
August 15, 2015	\$480,000.00	4.250	\$60,000.00	\$12,390.00	\$72,390.00
February 15, 2016	\$480,000.00			\$11,115.00	\$11,115.00
August 15, 2016	\$420,000.00	4.300	\$60,000.00	\$11,115.00	\$71,115.00
February 15, 2017	\$420,000.00			\$9,825.00	\$9,825.00
August 15, 2017	\$360,000.00	4.400	\$60,000.00	\$9,825.00	\$69,825.00
February 15, 2018	\$360,000.00			\$8,505.00	\$8,505.00
August 15, 2018	\$300,000.00	4.500	\$60,000.00	\$8,505.00	\$68,505.00
February 15, 2019	\$300,000.00			\$7,155.00	\$7,155.00
August 15, 2019	\$240,000.00	4.500	\$60,000.00	\$7,155.00	\$67,155.00
February 15, 2020	\$240,000.00			\$5,775.00	\$5,775.00
August 15, 2020	\$180,000.00	4.700	\$60,000.00	\$5,775.00	\$65,775.00
February 15, 2021	\$180,000.00			\$4,365.00	\$4,365.00
August 15, 2021	\$120,000.00	4.800	\$60,000.00	\$4,365.00	\$64,365.00
February 15, 2022	\$120,000.00			\$2,925.00	\$2,925.00
August 15, 2022	\$60,000.00	4.850	\$60,000.00	\$2,925.00	\$62,925.00
February 15, 2023	\$60,000.00			\$1,470.00	\$1,470.00
August 15, 2023	\$0.00	4.900	\$60,000.00	\$1,470.00	\$61,470.00
TOTAL			\$600,000.00	\$154,380.00	\$754,380.00

Town of Lincoln
2014 River Intake
\$270,000 - 5 YEARS - Union Bank

	<i>Principal Balance</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
Beginning Balance	\$270,000.00			
February 1, 2015	\$245,362.45	\$24,637.55	\$4,061.10	\$28,698.65
August 1, 2015	\$219,401.44	\$25,961.01	\$2,737.64	\$28,698.65
February 1, 2016	\$193,190.20	\$26,211.24	\$2,487.41	\$28,698.65
August 1, 2016	\$166,653.06	\$26,537.14	\$2,161.51	\$28,698.65
February 1, 2017	\$139,840.37	\$26,812.69	\$1,885.96	\$28,698.65
August 1, 2017	\$112,701.99	\$27,138.38	\$1,560.27	\$28,698.65
February 1, 2018	\$85,281.66	\$27,420.33	\$1,278.32	\$28,698.65
August 1, 2018	\$57,534.54	\$27,747.12	\$951.53	\$28,698.65
February 1, 2019	\$29,488.47	\$28,046.07	\$652.58	\$28,698.65
August 1, 2019	\$0.00	\$29,488.47	\$329.02	\$29,817.49
TOTAL		\$270,000.00	\$18,105.34	\$288,105.34

Report from Your North Country Senator Jeff Woodburn



Dear Constituent,

It is an honor to serve as your State Senator representing District 1, which includes 58-rural, northern communities, encompassing 27 percent of the state's landmass. It is a region larger than two states and 17 foreign countries and containing fewer than twenty people per square mile.

The North Country, including the White Mountains region, has a uniquely different culture, landscape, economy and history than the rest of the state. It is my focus to ensure that State government understands this and doesn't forget us. Our needs, challenges and opportunities are different. At the top of my priority list is stabilizing our fragile economy while improving the quality of life for our people. First and foremost, this means advocating for policies and projects that expand business and entrepreneurial opportunities that will raise stagnant wages.

We've made important bipartisan investments that disproportionately benefited our region in the previous session and I will fight efforts to repeal them. I will support our continued efforts to expand access to health care, reduce the burden of uncompensated care at local hospitals, invest in local road and broadband infrastructure and build a budget that reflects the needs of rural areas.

In the Senate, my goal has been to be practical and to work with everyone to get results for our region. But voting is only a part of my work; in the tradition of my mentor, the late Executive Councilor Ray Burton, I have been accessible and available to my constituents, holding town hall meetings, office hours and tours for state leaders. I have tried when possible and appropriate to bend state government to meet the needs of rural people and rural communities.

I love being the voice for the North Country and am constantly inspired by our people and places that make our beloved home so special.

Be in touch, if I can be of assistance to you or your community.

Regards,

Jeff Woodburn
North Country Senator

524 Faraway Road, Dalton, NH 03598
Jeff.Woodburn@leg.state.nh.us
603.271.3207

STATE OF NEW HAMPSHIRE

Executive Council

JOSEPH D. KENNEY
EXECUTIVE COUNCILOR
DISTRICT ONE



STATE HOUSE ROOM 207
107 NORTH MAIN STREET
CONCORD, NH 03301
(603) 271-3632

January 2015

As I start my 2nd year of service to you and the State of New Hampshire in Council District 1, I am reminded of the wonderful 35 years of service that the previous Councilor Raymond S. Burton gave to the people of New Hampshire. He will be deeply missed but not forgotten.

Governor Maggie Hassan has just been re-elected and I will work with her and the NH Legislature to solve problems, large or small, for the people of New Hampshire. Economic development is my top priority for the Northern most Council District and I will work with community and business leaders to assist in the creation of jobs and economic opportunity. County and regional economic development councils coupled with community action agencies will be putting forth new initiatives to carry out this work and I look forward to working with them.

The NH Congressional Delegation - Senator Jeanne Shaheen, Senator Kelly Ayotte, Congresswoman Annie Kuster and Congressman Frank Guinta in joining with other New England states and Canadian officials can cause new resources and partnerships to be created to support job growth.

2015 will start another year of the 10-year NH Highway Transportation Planning process working through the Regional Planning Commissions. National Infrastructure Investments (as known as TIGER Discretionary Grants), provide a unique opportunity to invest in road, rail, transit and port projects. The Transportation Alternative Program (TAP) grants replace the Transportation Enhancement (TE) for Recreational Trails, and Safe Routes to School. Contact William Watson at NH DOT for details at 271-3344 or bwatson@dot.state.nh.us.

The 2015 session of the NH House and Senate will be a trying time with proposed cutbacks yet still providing and meeting constitutional and statutory needs. Be watchful of proposed legislation passing costs on to the county and local levels of government. Stay close to your local state senator and house members.

The Governor and Council are always looking for volunteers to serve on the dozens of boards and commissions. If you are interested please send your resume to Governor Maggie Hassan, State House, 107 North Main Street, Concord, NH 03301 attention Jennifer Kuzma Director of Appointments/Liaison or at (603) 271-2121. A complete list is available at the NH Secretary of State website at www.sos.nh.gov/redbook/index.htm.

My office has available informational items: NH Constitutions, tourist maps, consumer handbooks, etc. I periodically send, via email, a list of my schedule for the week. Send me your email address to be added to the list if you would like at Joseph.Kenney@nh.gov.

Contact my office any time I can be of assistance to you.

Joe

Entire Counties of Coos and Grafton, the incorporated place of Hale's Location, the towns of Albany, Alton, Andover, Bartlett, Brookfield, Center Harbor, Chatham, Conway, Cornish, Croydon, Danbury, Eaton, Elflingham, Freedom, Gilford, Grantham, Hart's Location, Hill, Jackson, Madison, Meredith, Middleton, Milton, Moultonborough, New Durham, New Hampton, New London, Newport, Ossipee, Plainfield, Sanbornton, Sandwich, Springfield, Sunapee, Tamworth, Tilton, Tuftonboro, Wakefield, Wilmot, and Wolfeboro, and the cities of Claremont and Laconia.



2014 House Accomplishments

State of New Hampshire

HOUSE OF REPRESENTATIVES

CONCORD

January 2015

Dear Friends,

I'd first like to thank my constituents for voting for me in November and sending me back to Concord. We have much to do in the next two years, and I plan to be an integral part of it. I look forward to casting votes that will improve our state's business climate, keep government accountability and spending in check, reduce the cost of energy, and protecting personal liberties, and ensure fiscal responsibility.

This year I will be sponsoring and co-sponsoring many bills, including a bill that will allow placement of political advertising on public property immediately outside of the corridor in which certain activities are prohibited at the polling place. I'll also be co-sponsoring a bill that will require town clerks to verify the identification of voters, a bill on the economic revitalization zone tax credit program, and one relative to the resale of condominium and subdivision time shares.

This session I will also be one of the members heading up the NH-Canadian Trade Council. I am on the Cannon Mountain Advisory Committee, and I will also be serving on the Executive Board of the Grafton County delegation.

It has been an honor to serve as your representative, and I have taken the job that you have elected me to do very seriously by being in Concord for 100% of session days in the last session year. Over the next two years, I look forward to being a voice for my constituents and bring more efficiency and effectiveness to Concord through common sense legislation that helps business, reforms and reduces taxes, and a balanced budget so that our state lives within its means.

If I can be of any assistance to you, please do not hesitate to contact me. I can be reached at Edmond.gionet@leg.state.nh.us.

A handwritten signature in dark ink, appearing to read "Edmond Gionet", is written over the text "Respectfully submitted,".

Respectfully submitted,

Rep. Edmond Gionet
Public Works and Highways Committee
Grafton – District 5

TDD Access: Relay NH 1-800-735-2964

Linwood Ambulance Service 2014 Annual Report

“Why volunteer to do that? I don’t understand your reasoning...” Are you wondering what motivates the members of Linwood Ambulance Service? Do you wonder why they give up so much? Sometimes I wonder too and then I remember it’s because they are filled with compassion, enthusiasm, commitment, and desire to help others. Some calls are mundane. Some calls are difficult. Some calls refresh our energy and remind us why we do this. Some calls we know we made a difference, we know we save lives. It is amazing to me that we have 25 members. It is amazing to me that eight of those don’t live in Lincoln or Woodstock, but they choose to be a part of this service and help our community. It’s amazing that they do this for as little as \$15 per 12-hour shift. Whether you understand their reasons or not, thank a member of Linwood Ambulance Service today. They are everyday heroes. We responded to **644** calls for service in 2014 an increase of 56 calls compared to 2013.

In 2014, we brought the mock-car crash back for high school students to see the harsh reality of drinking and driving. Students watched the response and rescue efforts of fire, police and EMS at the scene of a crash. Also assisting were Fournier-Hale Funeral Home, Arnold’s Auto Center, Mothers Against Drunk Driving and Inspire group from Lin-Wood School. We also were one of the first to bring two Tactical Combat Casualty Care courses to New Hampshire. They were well attended from individuals from near and far.

Linwood Ambulance Service teaches CPR classes the first Monday of every month. In 2014 we trained over 220 people. Our efforts pay off and lives are saved. At a Highland Games concert an attendee collapsed and was found without a pulse and not breathing. Lincoln Fire personnel and Loon Mountain First Aid began CPR and used an AED (Automated External Defibrillator) and brought the woman back to life. Linwood Ambulance Service continued treatment and transported her to Speare Memorial Hospital. Still in critical condition, she was later flown to Dartmouth Hitchcock Medical Center. Today, she has no lasting effects from her brush with death. She had no warning this was about to happen. It can happen at any time to anyone. Have you taken a CPR Class in the last two years?

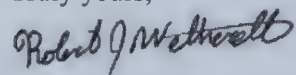
Thank you for your continued support of Linwood Ambulance Service. We work hard to keep our cost to you low. Two of the contributing factors are low payroll and fundraising. Linwood Ambulance Service has been able to purchase new ambulances and secure loans for our building and other capital expenses without increased cost to tax payers.

Proudly serving you:

Jean-Miguel Bariteau	Jane Durning	Jason Grey	AJ Sousa, Jr.
Ryan Baron	Andrew Formalarie	Patrick Griffin	Amy Snyder
Amanda Bennett	Jennifer Franz	Michelle Lennox	Colleen Steele
Steve Bomba	Megan Gaites	Donna Martel	Bonnie Stevens
Markie Boyce	Darlene Goodbout	Bill Mead	Marti Talbot
Ken Chapman	Callum Grant	Samantha Perkins	Ben Thibault
			Robert Wetherell

On behalf of our board of directors and members, thank you again.

Truly yours,



Chief Robert J. Wetherell, NRP, I/C
Linwood Ambulance Service

Annual Report 2014

Ammonoosuc Community Health Services, Inc.

ACHS has been a vital part of the community since 1975 and **provides comprehensive primary preventive health care to anyone, regardless of their ability to pay.** Support from the Town of Lincoln is extremely important in our continued effort to provide affordable health care services to the 26 rural towns in our service area. Our sliding fee scale for payment of services provides a vehicle for uninsured and underinsured patients to get the health care they need in a timely manner, preventing a possible costly emergency room visit or, worse yet, hospitalization because they could not afford to go to the doctor prior to the emergent episode. Keeping just one patient out of the ER could save taxpayers \$1,000-\$1,500 (average cost of an ER visit).

Access to affordable oral health care is difficult for many in the North Country who lack the means to pay for these services. Poor oral health can lead to many other serious health issues and often leads to costly hospital ER visits where the actual causes of the problem cannot be addressed. ACHS has been working diligently over the past several years to address this problem and we are very happy to report that we have opened the ACHS Dental & Oral Health Center – the first community oral health program in northern New Hampshire on the ACHS-Littleton campus. This program is available to all and we offer a sliding fee scale for payment to those who qualify. For more information about this program, please visit our website: www.ammonoosuc.org/services/dental.

Services Provided

- Comprehensive Primary Preventive Medical Care - Wellness Screening, Pediatrics, Chronic Disease Management, Geriatrics, Acute Illness Care
- Prenatal Care - Childbirth Education, Nurse/Midwife Service and Newborn Care
- Family Planning - Birth Control, STD and HIV Testing and Counseling
- Breast & Cervical Cancer Screening Program
- Behavioral Health - Counseling
- Oral Health Referrals and Voucher Program (**The ACHS Dental & Oral Health Center is now open**)
- Pharmacy Services - In-house Pharmacy, Medication Management, Low-Cost Drug Program
- Financial Services - Sliding Fee Scale for eligible patients

ACHS Statistics

- Number of Unduplicated Medical Clients Served: 9,670
- Number of Medical Visits: 35,978
- Client/Payor Mix: 15.9 % Medicaid, 20.9% Medicare, 14.4% Uninsured, 48.87% Insured
- Value of free medications provided to our patients: \$731,148
- Value of discounted health care services provided to our patients: \$1,679,505 (Sliding Fee Scale)

Town of Lincoln Statistics

- Total # of Patients – 80 Lincoln
- Total # of Medicaid Patients – 9
- Total # of Medicare Patients – 15
- Total # of Self-Paying Patients – 7
- Total # of Sliding Fee Scale Patients – 21

Respectfully Submitted,

Edward D. Shanshala II, MSHSA, MSEd
Chief Executive Officer



The success that the Lincoln Woodstock Chamber of Commerce saw in 2014 would not have been possible without the support of the businesses, citizens, and many volunteers from the town of Lincoln. Our relationship with the community is critical in fulfilling the chamber's mission, marketing efforts, as well as with the annual planning and executing of special events that provide such a benefit to our entire destination.

The New England Brewfest, one of the chamber's signature events, has been hosted at the Village Shops in Lincoln for the past seven years. In 2014, it grew from a one day, craft beer tasting event, to a weekend-long celebration and brought nearly 3,000 people to the area. These visitors not only participated in the Brewfest related events but supported our local economy by staying overnight in the area, eating at area restaurants, and visiting our local attractions. This event has seen tremendous growth and will continue to be a significant draw for visitors to our area. Several new events will be added to the Brewfest weekend in 2015, encouraging longer, overnight stays, and supporting even more of our businesses.

Along with the New England Brewfest, the chamber produced a number of other special events during 2014 including the Murder Mystery Weekend, Summer Splash, and the Labor Day Rubber Ducky Regatta. These annual events help to expose our destination to new visitors and encourages visitors to come back year after year.

We also saw our Destination Marketing program grow exponentially by partnering with our area lodging properties, member attractions, and utilizing grants through the State of New Hampshire's Joint Promotional Program. Funds raised through our "DM" program are used to promote our destination through television, radio, print, and online campaigns. The chamber spent \$180,000 on these promotions last year and with additional funds raised, the amount being spent in 2015 will increase by 30%; allowing us to grow our marketing reach to an international audience and bring even more visitors to the area to support our local businesses.

It is a pleasure to work with the town of Lincoln and we hope the chamber's relationship with its businesses and residents continues to grow and strengthen for years to come.

Sincerely,

Alyssa Yolda
Executive Director

126 Main Street, North Woodstock, New Hampshire 03262
P.O. Box 1017, Lincoln, New Hampshire 03251
603-745-6621 info@lincolnwoodstock.com
www.lincolnwoodstock.com

CADY ANNUAL REPORT TO THE TOWN OF LINCOLN–2014

Communities for Alcohol- and Drug-free Youth (CADY) would like to express our deep appreciation to the citizens of Lincoln for your 2014 appropriation for youth substance abuse prevention. Since 1999, our community education, youth development programs, partnerships, trainings and outreach have been shattering myths about illicit drug use and underage drinking with science-based facts. CADY's work promotes the vital relationships and connections youth need to grow and thrive and the tools needed to prevent the harms of substance abuse.

It's hard to pick up the paper or turn on the TV these days without reading or hearing about the drug epidemic we are experiencing here in New Hampshire. Illegal drug use is directly linked to some of our toughest social problems such as academic failure, addiction, crime, unemployment, low productivity and absenteeism in the workplace, high health care and criminal justice costs as well as homelessness and overdose deaths. The need for a local safety net is great.

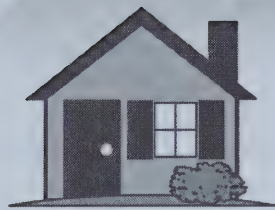
In the midst of continuing challenges, 2014 was a year of progress for CADY in our mission to prevent and reduce youth substance abuse and to promote healthy environments and promising futures. Our important work could not be accomplished without the participation and dedication of so many. As a non-profit we achieve progress through the efforts of dedicated volunteers and community investment from the towns we serve. We believe every child from Lincoln deserves the opportunity to live up to his or her full potential and we dedicate ourselves to that end. One significant and noteworthy accomplishment from the last year was the receipt of the *"2014 NH Prevention Provider of the Year"* award. We share that honor with you as our important work would not move forward without our many collaborations in the town of Lincoln.

In the midst of these forward movements, however, this year marked significant statewide and local problems with the emerging heroin-related overdose crisis. As part of our response, last May we had Commander Scott Sweet of the Attorney General's Drug Task Force speak at our 14th Annual Prevention Summit on the dangerous heroin resurgence and its related problems. 200 local citizens, educators, elected officials, law enforcement, health care, social service professionals, and community members were in attendance. We are committed to continuing this vital conversation in 2015 to explore local solutions to this growing epidemic.

To see 2014 program numbers and local youth participating in skill-building activities in our acclaimed LAUNCH Youth Entrepreneurship Program and Youth Advisory and Advocacy Council (YAAC), please go to our website at www.cadyinc.org. Both programs are proven effective at developing goal setting, strong leadership skills, healthy choices, and life success. We cannot show you the faces of the 149 youth who have transformed their lives as a result of our Restorative Justice Program, but please know that this vital court diversion program continues to give high-risk youth a second chance to make restitution to victims of juvenile crime and turn their lives around.

While we are proud of our many successes, we have a long way to go. Still too many young people are engaging in dangerous risk behaviors. In these challenging economic times, support from the town of Lincoln is more important than ever and is greatly appreciated. This is our chance to thank you for your partnership—and for sharing our vision of drug-free communities—together we will continue to make a powerful difference for our children and prevent the harms and high costs associated with substance use.

Sincerely,
Deb Naro
Executive Director



North Country Home Health & Hospice Agency

In The Business of Caring Since 1971

2014 Annual Report for Town of Lincoln

North Country Home Health & Hospice Agency provides quality home health care that includes nursing, rehabilitation, hospice, social services and homemakers, companion and respite care programs in 21 towns of Grafton and Coos County. This past year in Lincoln we provided services to 59 clients, 2 of which was for Hospice care, and provided 3292 visits in the town. We are committed to our community in that we provide many community health clinics and screenings such as free blood pressure, blood sugar, and health education programs as well as immunization, foot care, and wound care clinics. Our agency has expanded our community clinics in which over 20 individuals from Lincoln have attended. North Country Home Health and Hospice also provides Tele-health monitoring to our clients at no cost. These monitors are placed in the client's home to collect data such as blood pressure and other vital signs which are transmitted via the client's telephone line to our office. This allows for daily monitoring of our clients for improved outcomes.

Our Hospice program provides a comprehensive and holistic approach to end of life care that includes a skilled, multidisciplinary team of caregivers and volunteers. Hospice includes medications for symptom relief, medical supplies and equipment, short term hospitalization and in-patient respite care, counseling and pastoral support. Hospice volunteers provide valuable support to those living with a life-limiting illness. Our Compassionate Care program provides skilled care, at no cost, to those who are not eligible for traditional hospice services.

North Country Home Health & Hospice Agency and our Board of Directors are extremely grateful to the Town of Lincoln for its support of our agency. This allows us to fulfill our mission to provide services to all individuals regardless of their ability to pay. Home Health Care is critical to serving the growing health care needs of this community. Our skilled clinical team is able to monitor health problems and provide disease management within the home setting that helps prevent more costly health care such as hospitalization and long term institutional care. North Country Home Health & Hospice Agency is committed to provide services in Lincoln to support clients and their families to remain in the comfort of one's home in a safe and supportive environment to improve overall health outcomes in the community.



NOTICE

If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restored to their pre-merger status.

Your property may qualify if two or more lots were merged for zoning, assessing, or taxation purposes and the merger occurred:

- During your ownership, without your consent; or
- Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must:

- Make a request to the local governing body
- No later than December 31, 2016.

Once restored:

- Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

This notice must be:

- *Posted continuously in a public place from January 1, 2012 until December 31, 2016, and*
- *Published in the 2011 through 2015 Annual Report.*

Read the full statute at RSA 674:39-aa Restoration of Involuntarily Merged Lots.

~ NOTES ~

**Town of
Lincoln, New Hampshire
Financial Statements
December 31, 2013
and
Independent Auditor's Report**

**TOWN OF LINCOLN, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2013**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Lincoln, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the Town of Lincoln, New Hampshire as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and the aggregate remaining fund information of the Town of Lincoln, New Hampshire, as of December 31, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

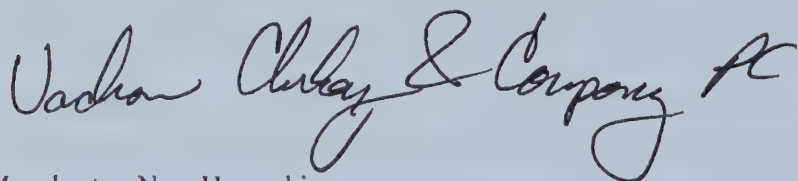
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the schedule of funding progress for other post-employment benefits on pages i-v and 21-24 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lincoln, New Hampshire's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink that reads "Jackson Chubb & Company PC". The signature is written in a cursive, flowing style.

Manchester, New Hampshire
September 8, 2014

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2012 and 2013

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lincoln for the year ending December 31, 2012 and 2013. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

The Town's management is responsible for establishing accounting and internal control structures designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Lincoln using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town of Lincoln's financial statements. The basic financial statements comprise three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

This report also contains supplementary information in addition to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The statement of net position presents information on all of the Town's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town's net position changed during the most recent fiscal year. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2012 and 2013

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and to demonstrate compliance with finance-related legal requirements. The Town maintains one fund type: governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, our readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net position and statement of activities.

The Town maintains several individual government funds. Information is presented separately in the government fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund which is considered a major fund.

The Town adopts an annual appropriation budget for its governmental funds. A budgetary comparison has been provided for the General Fund to demonstrate compliance with this budget.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

Statement of Net Position

Net position of the Town of Lincoln as of December 31, 2011 and 2012 are as follows:

	<u>2012</u>	<u>2013</u>
Current and other assets:		
Capital assets	\$ 16,507,957	\$ 16,516,070
Other assets	6,204,124	6,188,929
Total assets	<u>22,712,081</u>	<u>22,704,999</u>
Long term liabilities:		
Compensated absences	116,244	136,262

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2012 and 2013

General obligation bonds payable	4,303,111	3,838,470
Capital leases payable	12,207	
Other post-employment benefits payable	74,896	91,749
Other liabilities	2,528,922	1,943,505
Total Liabilities	<u>7,326,726</u>	<u>6,009,986</u>
Deferred Inflows of Resources		
Unearned other revenue	<u>3,384</u>	<u>4,996</u>
Net position:		
Invested in capital assets, net of related debt	12,192,639	12,677,600
Restricted	94,903	94,912
Unrestricted	3,385,775	3,917,505
Total net position	<u>\$ 15,673,317</u>	<u>\$ 16,690,017</u>

Statement of Activities

Changes in net position for the year ending December 31, 2012 and 2013 are as follows:

	2012	2013
Program revenues:		
Charges for service	\$ 489,898	\$ 506,831
Operating grants and contributions	677,947	100,515
Capital grants and contributions	128,738	266,920
Total Program revenues	<u>1,296,583</u>	<u>874,266</u>
General revenues:		
Property and other taxes	4,404,985	4,646,290
Licenses and permits	349,186	485,887
Intergovernmental revenue	74,307	73,973
Interest and investment earnings	2,100	1,143
Miscellaneous	233,357	67,631
Total general revenues	<u>5,063,935</u>	<u>5,274,924</u>
Total revenues	<u>6,360,518</u>	<u>6,149,190</u>
Program expenses:		
General government	1,181,393	1,359,261
Public safety	1,113,590	1,260,044
Highways and streets	1,049,296	766,578
Health and welfare	74,445	77,320
Sanitation	1,018,792	574,602
Water distribution and treatment	475,816	571,409
Culture and recreation	391,069	446,056

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2012 and 2013

Interest and fiscal charges	215,003	131,014
Total expenses	<u>5,519,404</u>	<u>5,186,284</u>
Change in net position	841,114	962,906
Net position - beginning of year, as restated	14,832,203	15,727,111
Net position - ending of year	<u>\$ 15,673,317</u>	<u>\$ 16,690,017</u>

Town of Lincoln Governmental Activities

As shown in the above statement the Town experienced an increase in financial position of \$962,906 on the full accrual basis of accounting in 2013, a 6.0% increase over 2012.

The General Fund shows a fund balance of \$3,250,854 this includes capital reserve and expendable trusts fund balances of \$1,498,037. This represents a \$940,057 increase in fund balance from the prior year. Most of this increase is the result of transfers to the capital reserve funds for annual budgeted appropriations. The Board of Selectmen are agents to expend from these funds.

General Fund Budgetary Highlights

Budgetary information for the General Fund and any major Special Revenue Fund is to be included in the Required Supplementary Information section. Budgetary information in the financial statements has been presented for the General.

Actual revenues on the budgetary basis exceeded the budgeted amount by \$223,231. This was primarily due to interest received on outstanding property taxes paid, increase in motor vehicle registrations, and increase in solid waste revenue.

During the year, the original budget decreased by \$55,285. This decrease is the result of a carryforward appropriation for the unexpended highway block grant at year end.

The Town under expended its budget by \$167,654. This is a result of savings in the individual departments.

Capital Assets

The Town of Lincoln considers a capital asset to be an asset whose costs exceed or equal \$10,000 and has a useful life of greater than one year. Assets are depreciated using the straight-line method over the course of their useful life.

Numerous construction in progress projects from 2012 were completed and put into service in 2013. Construction in progress was recorded for the ongoing Loon Mountain Bridge project of \$265,062. See Note 6 to the basic financial statements for additional information regarding the capital assets.

TOWN OF LINCOLN, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2012 and 2013

Long-Term Obligations

During FY 2013 the Town had a reduction in general obligation bonds of \$430,100. Capital lease obligations in the governmental activities experienced a net decrease of \$12,207. See Note 10 to the basic financial statements for additional information regarding the long-term obligations.

Economic Factors

In 2013, unlike 2011 with Tropical Storm Irene, the Town did not face any unexpected major disasters. While completing a planned structural renovation at the fire station, it was found that the roof needed to be replaced. With much planning the Town was able to cover this expense without going over the budget in 2013.

In 2014, by the end of the year the construction of the new bridge at Loon Mountain should have been started. Funds to cover the costs will come from FEMA (75%), State of NH DOT (20%), and Town of Lincoln (5%). The rebuilding of the River Intake on the East Branch of the Pemigewasset, funds to come from a 5 year bank loan. Lastly, the completion of the rebuilding of Pollard Road, funds to come from capital reserve.

Contacting the Town of Lincoln's Financial Management

This financial report is to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Board of Selectmen at, PO Box 39, Lincoln, NH 03251, telephone number 603-745-2757.

EXHIBIT A
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Net Position
December 31, 2013

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 5,324,103
Investments	107,927
Taxes receivable, net	486,783
Accounts receivable	32,550
Due from other governments	237,566
Total Current Assets	<u>6,188,929</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,752,586
Depreciable capital assets, net	14,763,484
Total Noncurrent Assets	<u>16,516,070</u>
Total Assets	<u>22,704,999</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	115,491
Accrued expenses	83,873
Due to other governments	1,741,503
Deposits	2,638
Current portion of bonds payable	483,384
Total Current Liabilities	<u>2,426,889</u>
Noncurrent Liabilities:	
Bonds payable	3,355,086
Compensated absences payable	136,262
Other post-employment benefits payable	91,749
Total Noncurrent Liabilities	<u>3,583,097</u>
Total Liabilities	<u>6,009,986</u>
DEFERRED INFLOWS OF RESOURCES	
Unearned other revenue	4,996
Total Deferred Inflows of Resources	<u>4,996</u>
NET POSITION	
Net investment in capital assets	12,677,600
Restricted	94,912
Unrestricted	3,917,505
Total Net Position	<u>\$ 16,690,017</u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2013

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		
Governmental Activities:					
General government	\$ 1,359,261	\$ 27,746			\$ (1,331,515)
Public safety	1,260,044	31,498	\$ 33,154		(1,195,392)
Highways and streets	766,578	110	34,998	\$ 257,892	(473,578)
Health and welfare	77,320				(77,320)
Sanitation	574,602	204,719	2,400	9,028	(358,455)
Water distribution and treatment	571,409	11,325	29,963		(530,121)
Culture and recreation	446,056	231,433			(214,623)
Interest and fiscal charges	131,014				(131,014)
Total governmental activities	<u>\$ 5,186,284</u>	<u>\$ 506,831</u>	<u>\$ 100,515</u>	<u>\$ 266,920</u>	<u>(4,312,018)</u>
General revenues:					
Property and other taxes					4,646,290
Licenses and permits					485,887
Grants and contributions:					
Rooms and meals tax distribution					73,973
Interest and investment earnings					1,143
Miscellaneous					67,631
Total general revenues					<u>5,274,924</u>
Change in net position					962,906
Net position - beginning, as restated					<u>15,727,111</u>
Net position - ending					<u>\$ 16,690,017</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF LINCOLN, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2013

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 4,995,415	\$ 328,688	\$ 5,324,103
Investments	4,471	103,456	107,927
Taxes receivable, net	486,783		486,783
Accounts receivable	32,157	393	32,550
Due from other governments	180,772	56,794	237,566
Due from other funds		261,909	261,909
Total Assets	<u>5,699,598</u>	<u>751,240</u>	<u>6,450,838</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 5,699,598</u>	<u>\$ 751,240</u>	<u>\$ 6,450,838</u>
LIABILITIES			
Accounts payable	\$ 115,491		\$ 115,491
Accrued expenses	22,702		22,702
Due to other governments	1,741,503		1,741,503
Due to other funds	261,909		261,909
Deposits	2,638		2,638
Total Liabilities	<u>2,144,243</u>	<u>\$ -</u>	<u>2,144,243</u>
DEFERRED INFLOWS OF RESOURCES			
Unearned tax revenue	299,505		299,505
Unearned other revenue	4,996		4,996
Total Deferred Inflows of Resources	<u>304,501</u>	<u>-</u>	<u>304,501</u>
FUND BALANCES			
Nonspendable		52,909	52,909
Restricted	33,808	8,195	42,003
Committed	1,731,095	690,136	2,421,231
Unassigned	<u>1,485,951</u>		<u>1,485,951</u>
Total Fund Balances	<u>3,250,854</u>	<u>751,240</u>	<u>4,002,094</u>
Total Liabilities and Fund Balances	<u>\$ 5,699,598</u>	<u>\$ 751,240</u>	
Amounts reported for governmental activities in the statement of net assets are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds			16,516,070
Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis			299,505
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:			
Bonds payable			(3,838,470)
Accrued interest on long-term obligations			(61,171)
Compensated absences payable			(136,262)
Other post-employment benefits payable			(91,749)
Net position of governmental activities			<u>\$ 16,690,017</u>

See accompanying notes to the basic financial statements

TOWN OF LINCOLN, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2013

TOWN OF LINCOLN, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2013

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds	
Revenues:				
Taxes	\$ 4,931,107		\$ 4,931,107	
Licenses and permits	430,487	\$ 55,400	485,887	
Intergovernmental	174,488	257,892	432,380	
Charges for services	470,472	36,359	506,831	
Interest and investment income	602	541	1,143	
Miscellaneous	74,724		74,724	8,904
Total Revenues	6,081,880	350,192	6,432,072	
Expenditures:				
Current operations:				
General government	1,228,747		1,228,747	
Public safety	1,087,357	19,273	1,106,630	
Highways and streets	313,672	6,083	319,755	
Health and welfare	77,320		77,320	
Sanitation	496,578		496,578	
Water distribution and treatment	325,776		325,776	
Culture and recreation	382,788		382,788	
Capital outlay	637,243	462,184	1,099,427	
Debt service:				
Principal retirement	430,100		430,100	
Interest and fiscal charges	162,242		162,242	
Total Expenditures	5,141,823	487,540	5,629,363	
Excess revenues over (under) expenditures	940,057	(137,348)	802,709	430,100
Net change in fund balances	940,057	(137,348)	802,709	12,207
Fund balances at beginning of year, as restated	2,310,797	888,588	3,199,385	
Fund balances at end of year	\$ 3,250,854	\$ 751,240	\$ 4,002,094	(3,076)
				9,028
				<u>(36,871)</u>
				<u>\$ 962,906</u>

Net Change in Fund Balances--Total Governmental Funds \$ 802,709

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period. 8,904

Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. 34,541

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (284,817)

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the net amount of the gains and losses on disposed capital assets reduced by the actual proceeds received from the sale of capital assets. (9,819)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 430,100

Repayment of principal on capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 12,207

In the statement of activities, interest is accrued on outstanding bonds and capital leases, whereas in governmental funds, an interest expenditure is reported when due. (3,076)

Donations of capital assets are not reported in the funds, but the in-kind donations increase net position. 9,028

Some expenses reported in the statement of activities, such as compensated absences and other post-employment benefits do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (36,871)

Change in Net Position of Governmental Activities \$ 962,906

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2013

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Lincoln, New Hampshire conform to accounting principles generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Lincoln, New Hampshire (the Town) was incorporated in 1764. The Town operates under the Town Meeting form of government and performs local governmental functions authorized by State Law.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other organizational units which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board.

Basis of Presentation

The Town's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements:

The statement of net position and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government.

The statement of net position presents the financial condition of the governmental activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

2. Fund Financial Statements:

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

Fund Accounting

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of one category of fund: governmental.

1. Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following is the Town's sole major governmental fund:

The General Fund is the Town's main operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Measurement Focus

1. Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and in the presentation of expenses versus expenditures.

1. Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 2). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year end: property taxes and interest on investments.

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

2. Unearned Revenue:

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as unearned revenue.

3. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

Budgetary Data

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2013, the Town applied \$250,000 of its unappropriated fund balance to reduce taxes.

Investments

Investments are stated at their fair value in all funds. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

Taxes Receivable

Taxes levied during the current fiscal year and prior and uncollected at December 31, 2013 are recorded as receivables net of reserves for estimated uncollectible of \$86,000.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position, but are not reported in the fund financial statements.

All capital assets including infrastructure are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair values as of the date received. The Town maintains a capitalization threshold of \$10,000. The Town's infrastructure consists of roads, water and sewer lines and drainage systems. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

The Town is not required to retroactively report its general infrastructure (e.g. roads and bridges). Infrastructure records have been maintained effective January 1, 2004 and are included in these financial statements.

All reported capital assets except for land and construction in process are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

<u>Description</u>	<u>Years</u>
Buildings and improvements	10-50
Vehicles and equipment	3-10
Land improvements	10-20
Infrastructure	10-75

Compensated Absences

Employees may accumulate five weeks of vacation and personal time and eight weeks of sick time that may be paid to the employee upon retirement or termination.

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee retirement or termination. The entire compensated absence liability is reported on the government-wide financial statements.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

Fund Balance Policy

As of December 31, 2013 the Town has not adopted a fund balance policy.

Under Statement 54, the Town has segregated fund balance into five classifications; Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- *Nonspendable Fund Balance*: Amounts that are not in a spendable form or are required to be maintained intact.
- *Restricted Fund Balance*: Amounts constrained to specific purposes stipulated by external resource providers or through enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers or by the enabling legislation.
- *Committed Fund Balance*: Amounts that can be used only for the specific purposes determined by a formal action of the Town's highest level of decision making authority (annual Town Meeting). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally. The governing body's actions must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- *Assigned Fund Balance*: Amounts the Town intends to use for specific purposes. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as "assigned". The Selectmen expressly delegates this authority to the Town Administrator.
- *Unassigned Fund Balance*: Amounts that are available for any purpose; these amounts are reported only in the General Fund and any fund with a deficit fund balance.

In circumstances where expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classification can be used, committed amounts should be reduced first, followed by assigned amounts then unassigned amounts.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Significant estimates include depreciation expense, the allowance for uncollectible receivables and the liability for other post-employment benefits.

NOTE 2--PROPERTY TAXES

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$746,447,714 as of April 1, 2013) and were due in two installments on July 8, 2013 and December 13, 2013. Taxes unpaid after the due date accrue interest at 12% per annum.

The Town collects taxes for the Lincoln-Woodstock Cooperative School District and Grafton County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes which are remitted directly to the school district. Taxes appropriated during the year were \$3,838,751 and \$1,306,173 for the Lincoln-Woodstock Cooperative School District and Grafton County, respectively. The Town bears responsibility for uncollected taxes.

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. The priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property is tax deeded to the Town.

NOTE 3--RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2013, the Town participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2013.

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$5,000,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

Worker's Compensation

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

NOTE 4--DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2013 are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and cash equivalents	\$ 5,324,103
Investments	<u>107,927</u>
	<u>\$ 5,432,030</u>

Deposits and investments as of December 31, 2013 consist of the following:

Cash on hand	\$ 250
Deposits with financial institutions	5,323,853
Investments	<u>107,927</u>
	<u>\$ 5,432,030</u>

The Town's investment policy requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. Responsibility for the investments of the Trust Funds is with the Board of Trustees.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

The Town has no policy regarding credit risk for its governmental funds as of December 31, 2013. The Trustees of Trust Funds and the Library Trustees also do not have a policy regarding credit risk.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

None of the investments as of December 31, 2013 are rated and are detailed as follow:

	<u>Investment Type</u>	<u>Fair Value</u>
State investment pool		<u>\$ 107,927</u>

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

The Town's policy indicates that there must be some form of collateral securing funds in excess of the FDIC limit, witnessed by a written agreement and held at an independent third-party institution in the name of the Town. Of the Town's deposits with financial institutions at year end, \$4,646,378 was collateralized by securities held by the bank in the bank's name.

Investment in NHPDIP

The Town is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP). The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials.

Investments in the NHPDIP are not investment securities and, as such, are not categorized by risk. The Town's exposure to derivatives is indirect through its participation in the NHPDIP. The Town's proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares.

NOTE 5--CAPITAL ASSETS

The following is a summary of changes in capital assets:

	<u>Balance</u> <u>1/1/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/13</u>
Capital assets not being depreciated:				
Land	\$ 1,325,000			\$ 1,325,000
Construction in process	<u>1,250,554</u>	<u>\$ 265,062</u>	<u>\$(1,088,030)</u>	<u>427,586</u>
Total capital assets not being depreciated	<u>2,575,554</u>	<u>265,062</u>	<u>(1,088,030)</u>	<u>1,752,586</u>
Other capital assets:				
Buildings and improvements	5,036,257			5,036,257
Vehicles and equipment	1,528,683	114,911	(34,048)	1,609,546
Land improvements	282,980			282,980
Infrastructure	<u>14,710,344</u>	<u>1,234,301</u>		<u>15,944,645</u>
Total other capital assets at historical cost	<u>21,558,264</u>	<u>1,349,212</u>	<u>(34,048)</u>	<u>22,873,428</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

Less accumulated depreciation for:

Buildings and improvements	(1,719,981)	(110,676)		(1,830,657)
Vehicles and equipment	(831,204)	(140,966)	26,955	(945,215)
Land improvements	(137,906)	(10,984)		(148,890)
Infrastructure	(4,936,770)	(248,412)		(5,185,182)
Total accumulated depreciation	<u>(7,625,861)</u>	<u>(511,038)</u>	<u>26,955</u>	<u>(8,109,944)</u>
Total other capital assets, net	<u>13,932,403</u>	<u>838,174</u>	<u>(61,003)</u>	<u>14,763,484</u>
Total capital assets, net	<u>\$ 16,507,957</u>	<u>\$ 1,103,236</u>	<u>\$(1,149,033)</u>	<u>\$ 16,516,070</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 37,731
Public safety	74,703
Highways and streets	172,596
Sanitation	48,763
Water distribution and treatment	139,926
Culture and recreation	37,319
	<u>\$ 511,038</u>

NOTE 6--DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

Funding Policy

Covered public safety employees are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 19.95% and 8.8% through June 30, 2013, and 25.30% and 10.77%, respectively thereafter. The Town contributed 100% of the employer cost for public safety and general employees of the Town.

Under State law (RSA-100:16), plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ending December 31, 2013, 2012, and 2011 were \$190,987 \$182,782, and \$166,714, respectively, equal to the required contributions for those years.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

NOTE 7--OTHER POST-EMPLOYMENT BENEFITS

In addition to providing pension benefits, the Town provides implicit post-employment medical benefits to its eligible retirees and their spouses and dependents. The following groups of retirees qualify for this benefit. Union employees are required to reach age 45 with 20 years of service, or age 60 with no service requirement. Non-union employees are eligible at age 50 with 10 years of service, age plus service greater than 70, with at least 20 years of service, or age 60 with no service requirement. Retirees pay the full cost of health care coverage. As of September 1, 2013, approximately 9 active employees meet the eligibility requirements to retire, with no current retirees. The plan does not issue a separate financial report.

Annual OPEB Costs

The Town's December 31, 2013 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid, on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period of thirty years. The Town's annual OPEB cost for the year ending December 31, 2013, including the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on an actuarial valuation as of January 1, 2013 is as follows:

Annual Required Contribution (ARC)	\$ 17,596
Interest on net OPEB obligation	2,995
Adjustment to ARC	(3,410)
Annual OPEB cost	17,181
Contributions made	(328)
Increase in net OPEB obligation	16,853
Net OPEB obligation - beginning of year	74,896
Net OPEB obligation - end of year	<u>\$ 91,749</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ended December 31, 2013, 2012, and 2011 are as follows:

Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation	Covered Payroll	OPEB Cost % of Payroll
12/31/2011	\$ 32,093	23.6%	\$ 47,909	\$ 1,206,130	3.97%
12/31/2012	\$ 33,837	20.2%	\$ 74,896	\$ 1,236,283	6.06%
12/31/2013	\$ 17,181	1.9%	\$ 91,749	\$ 1,334,540	1.29%

The Town's net OPEB obligation as of December 31, 2013 is recognized as a liability in these financial statements.

Funded Status and Funding Progress for OPEB

The funded status of the plan as of January 1, 2013, the date of the most recent actuarial valuation, is as follows:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

Actuarial Accrued Liability (AAL)	\$ 82,690
Actuarial value of plan assets	-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 82,690</u>
Funded ratio (actuarial value of plan assets/AAL)	0.0%
Covered payroll (active plan members)	\$ 1,334,540
UAAL as a percentage of covered payroll	6.2%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. The total cost of providing post-employment benefits is projected, taking into account assumptions about current claim cost, turnover, mortality, health care trends, and other actuarial assumptions. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions for OPEB

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the Town and plan members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

In the January 1, 2013 actuarial valuation the Entry Age Normal Cost Method was used. The actuarial value of assets was not determined as the Town has not advance funded its obligation. The actuarial assumptions included a 4.0% investment rate of return and an initial annual healthcare cost trend of 9% reduced by 1% decrements to an ultimate 5.0% long-term rate for all healthcare benefits after four years. The amortization costs for the initial Unfunded Actuarial Accrued Liability (UAAL) is a level percentage of payroll for a period of thirty years on a closed group basis. This has been calculated assuming the amortization payment increases at a rate of 2.5% per year, and a remaining amortization period of 26 years as of December 31, 2013.

NOTE 8--LONG-TERM OBLIGATIONS

Payments on the general obligation bonds and capital leases are paid out of the General Fund. General obligation debt is a direct obligation of the Town, for which full faith and credit is pledged, and is payable from taxes levied on all taxable property located within the Town. Compensated absences will be paid from the fund where the employee's salary is paid.

Changes in Long-Term Obligations – The following is a summary of debt transactions of the Town for the year ended December 31, 2013:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

Type	Balance 1/1/13	Additions	Reductions	Balance 12/31/13	Current Portion
Bonds payable	\$ 4,110,600		\$ 430,100	\$ 3,680,500	\$ 448,000
Unamortized bond premium	192,511		34,541	157,970	35,384
Total bonds payable	4,303,111	\$ -	464,641	3,838,470	483,384
Capital leases	12,207		12,207	-	
Compensated absences	116,244	34,398	14,380	136,262	
Totals	<u>\$ 4,431,562</u>	<u>\$ 34,398</u>	<u>\$ 491,228</u>	<u>\$ 3,974,732</u>	<u>\$ 483,384</u>

General long-term debt – Bonds payable at December 31, 2013 consist of the following General Obligation issues:

\$2,050,000 - 2003 Water Projects Bond due in annual installments of \$105,000 through August 15, 2013; and decreasing to \$100,000 through August 15, 2023; interest at 3.5% to 4.9%.	\$ 1,000,000
\$1,200,000 - 2003 Wastewater Treatment Bonds due in annual installments of \$60,000 through August 15, 2023; interest at 3.5% to 4.9%.	600,000
\$1,390,600 - 2012 Refunded Water Bonds due in annual installments of \$15,500 to \$148,000 through February 15, 2022; including interest of 2.0% to 5.0%.	1,265,500
\$1,150,000 - Multi-Road Improvement Project due in annual installments of \$110,250 to \$152,736, including interest of 2.78% through August 15, 2020.	755,000
\$300,000 - 2005 Community Building Note due in annual installments of \$36,448, including interest at 4.0% through July 26, 2015.	60,000
	3,680,500
Add: Unamortized bond premium	157,970
	<u>\$ 3,838,470</u>

Summary of Debt Service Requirements to Maturity – The annual requirements to amortize General Obligation Bonds as of December 31, 2013 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2014	\$ 448,000	\$ 154,853	\$ 602,853
2015	453,000	139,133	592,133
2016	427,000	117,205	544,205
2017	434,000	101,435	535,435
2018	435,000	81,870	516,870

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

2019-2023	<u>1,483,500</u>	<u>163,088</u>	<u>1,646,588</u>
	3,680,500	757,584	4,438,084
Add: <i>Bond premium</i>	<u>157,970</u>		<u>157,970</u>
	<u>\$ 3,838,470</u>	<u>\$ 757,584</u>	<u>\$ 4,596,054</u>

As included on the Statement of Activities (Exhibit B), interest for the year ended December 31, 2013 was \$131,014 on general obligation debt for governmental activities.

Authorized and Unissued Debt – Long-term debt authorized and unissued at December 31, 2013 is as follows:

<u>Purpose</u>	<u>Amount</u>
Multi-Road Improvement Project	<u>\$ 300,000</u>

NOTE 9--INTERFUND BALANCES

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. The current year interfund balance of \$261,909 is due to pending reimbursements from the General Fund to the Nonmajor Governmental Funds, as of December 31, 2013.

NOTE 10--RESTRICTED NET POSITION

Net position is restricted for specific purposes at December 31, 2013 as follows:

Permanent funds - endowments	\$ 52,909
Permanent funds - income	8,195
Unexpended bond proceeds	<u>33,808</u>
	<u>\$ 94,912</u>

NOTE 11--COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2013 are as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<i>Nonspendable:</i>			
Permanent Funds - Endowments		\$ 52,909	\$ 52,909
<i>Restricted for:</i>			
Permanent Funds - Income		8,195	8,195
Unexpended bond proceeds	\$ 33,808		33,808

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

<i>Committed for:</i>		
Continuing appropriations	55,285	55,285
Encumbrances	2,500	2,500
Subsequent year expenditures	2,350	2,350
Water Tap Fees Fund	172,923	172,923
Capital Reserve Fund	1,475,271	1,475,271
Cemetery Expendable Trust Fund	22,766	22,766
Police Special Details Fund		36,000
Water Impact Fees Fund		165,690
Capital Projects Fund		208,475
FEMA Bridge Capital Projects Fund		279,971
<i>Unassigned for:</i>		
Unassigned - General operations	1,485,951	1,485,951
	<u>\$ 3,250,854</u>	<u>\$ 751,240</u>
		<u>\$ 4,002,094</u>

NOTE 12--CONTINGENT LIABILITIES

Litigation

In the opinion of Town management, any potential claims against the Town, which are not covered by insurance are immaterial and would not affect the financial position of the Town.

NOTE 13--RESTATEMENT OF EQUITY

Government-Wide Statements

During the year ended December 31, 2013, it was determined that intergovernmental receivables had been previously overstated. It was also determined that intergovernmental payables had been previously overstated.

Net Position of the governmental activities as of January 1, 2013, has been restated as follows:

Net Position - January 1, 2013 (as previously reported)	\$ 15,673,317
Amount of restatement due to:	
Understatement of intergovernmental receivables	46,633
Overstatement of intergovernmental payables	<u>7,161</u>
Net Position - January 1, 2013, as restated	<u>\$ 15,727,111</u>

Governmental Funds

As noted above, intergovernmental receivables had been previously understated and intergovernmental payables were overstated.

The impact of the restatement on the governmental funds is as follows:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

	General <u>Fund</u>
Fund balance - January 1, 2013 (as previously reported)	\$ 2,257,003
Amount of restatement due to:	
Understatement of intergovernmental receivables	46,633
Overstatement of intergovernmental payables	<u>7,161</u>
Fund balance - January 1, 2013, as restated	<u>\$ 2,310,797</u>

NOTE 15—SUBSEQUENT EVENT

In June 2014 the Town entered into a general obligation note for \$270,000 for the rebuilding of a river intake on the Pemigewasset River. The note will be payable in semi-annual payments of \$28,699, including interest at 2.25%

SCHEDULE 1

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 4,518,443	\$ 4,518,443	\$ 4,646,290	\$ 127,847
Licenses and permits	258,325	258,325	304,952	46,627
Intergovernmental	174,687	174,687	174,488	(199)
Charges for services	468,193	468,193	470,472	2,279
Interest income	700	700	326	(374)
Miscellaneous	76,384	76,384	123,435	47,051
Total Revenues	<u>5,496,732</u>	<u>5,496,732</u>	<u>5,719,963</u>	<u>223,231</u>
Expenditures:				
Current operations:				
General government	1,259,615	1,259,615	1,209,035	50,580
Public safety	1,127,986	1,127,986	1,064,953	63,033
Highways and streets	359,765	331,941	313,672	18,269
Health and welfare	81,165	81,165	77,320	3,845
Sanitation	540,523	540,523	496,578	43,945
Water distribution and treatment	313,469	313,469	325,776	(12,307)
Culture and recreation	384,979	384,979	380,923	4,056
Capital outlay	185,461	158,000	161,770	(3,770)
Debt service:				
Principal retirement	430,100	430,100	430,100	-
Interest and fiscal charges	162,245	162,245	162,242	3
Total Expenditures	<u>4,845,308</u>	<u>4,790,023</u>	<u>4,622,369</u>	<u>167,654</u>
Excess revenues over expenditures	<u>651,424</u>	<u>706,709</u>	<u>1,097,594</u>	<u>390,885</u>
Other financing (uses):				
Transfers out	(976,087)	(976,087)	(972,737)	3,350
Total other financing (uses)	<u>(976,087)</u>	<u>(976,087)</u>	<u>(972,737)</u>	<u>3,350</u>
Net change in fund balance	(324,663)	(269,378)	124,857	394,235
Fund balance at beginning of year				
- Budgetary Basis	<u>1,752,042</u>	<u>1,752,042</u>	<u>1,752,042</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 1,427,379</u>	<u>\$ 1,482,664</u>	<u>\$ 1,876,899</u>	<u>\$ 394,235</u>

See accompanying notes to the required supplementary information

SCHEDULE 2

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Funding Progress for Other Post-Employment Benefits

For the Year Ended December 31, 2013

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) - Projected Unit Cost</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
1/1/2010	\$ -	\$ 106,423	\$ 106,423	0%	\$ 1,176,712	9.0%
1/1/2013	\$ -	\$ 82,690	\$ 82,690	0%	\$ 1,334,540	6.2%

See accompanying notes to the required supplementary information

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2013

NOTE 1--BUDGET TO ACTUAL RECONCILIATION

General Fund

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary revenues were adjusted for non-budgetary revenues. Budgetary expenditures were adjusted for non-budgetary expenditures, budgetary transfers out, and encumbrances as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 6,081,880	\$ 5,141,823
Difference in property taxes meeting susceptible to accrual criteria	(284,817)	
Non-budgetary revenues and expenditures	(77,100)	(473,028)
Budgetary transfers out		972,737
Encumbrances, December 31, 2012		(48,926)
Encumbrances, December 31, 2013		2,500
Per Schedule 1	<u>\$ 5,719,963</u>	<u>\$ 5,595,106</u>

NOTE 2--BUDGETARY FUND BALANCES

The components of the budgetary fund balance for the General Fund at December 31, 2013 are as follows:

<i>Restricted:</i>	
Unexpended bond proceeds	\$ 33,808
<i>Committed:</i>	
Subsequent year's expenditures	57,635
<i>Unassigned:</i>	
Unassigned - General Operations	<u>1,785,456</u>
	<u>\$ 1,876,899</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
December 31, 2013

NOTE 3--SCHEDULE OF FUNDING PROGRESS FOR OTHER POST-EMPLOYMENT BENEFITS

In accordance with GASB Statement #45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, the Town is required to disclose the schedule of funding progress for each of the three most recent actuarial valuations. The Town implemented the provisions of GASB Statement #45 during the year ended December 31, 2010. Accordingly, the funding progress has only been presented for the two most recent actuarial valuation reports. Additional disclosures will be made as the information becomes available.

SCHEDULE A
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2013

	Special Revenue Funds	Permanent Fund	FEMA Bridge Capital Project Fund	Capital Projects Fund	Combining Totals
ASSETS					
Cash and cash equivalents	\$ 95,494	\$ 61,104		\$ 172,090	\$ 328,688
Investments	70,196			33,260	103,456
Accounts receivable	393				393
Due from other governments			\$ 56,794		56,794
Due from other funds	35,607		223,177	3,125	261,909
Total Assets	<u>201,690</u>	<u>61,104</u>	<u>279,971</u>	<u>208,475</u>	<u>751,240</u>
DEFERRED OUTFLOWS OF RESOURCES					
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 201,690</u>	<u>\$ 61,104</u>	<u>\$ 279,971</u>	<u>\$ 208,475</u>	<u>\$ 751,240</u>
LIABILITIES					
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES					
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable		52,909			52,909
Restricted		8,195			8,195
Committed	201,690		279,971	208,475	690,136
Total Fund Balances	<u>201,690</u>	<u>61,104</u>	<u>279,971</u>	<u>208,475</u>	<u>751,240</u>
Total Liabilities and Fund Balances	<u>\$ 201,690</u>	<u>\$ 61,104</u>	<u>\$ 279,971</u>	<u>\$ 208,475</u>	<u>\$ 751,240</u>

SCHEDULE A-1
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2013

	Police Special Details <u>Fund</u>	Water Impact Fees <u>Fund</u>	Total Nonmajor Special Revenue <u>Funds</u>
ASSETS			
Cash and cash equivalents		\$ 95,494	\$ 95,494
Investments		70,196	70,196
Accounts receivable	\$ 393		393
Due from other funds	35,607		35,607
Total Assets	<u>36,000</u>	<u>165,690</u>	<u>201,690</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 36,000</u>	<u>\$ 165,690</u>	<u>\$ 201,690</u>
LIABILITIES			
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES			
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Committed	36,000	165,690	201,690
Total Fund Balances	<u>36,000</u>	<u>165,690</u>	<u>201,690</u>
Total Liabilities and Fund Balances	<u>\$ 36,000</u>	<u>\$ 165,690</u>	<u>\$ 201,690</u>

SCHEDULE B

TOWN OF LINCOLN, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds - All Nonmajor Funds

For the Year Ended December 31, 2013

	Special Revenue Funds	Permanent Fund	FEMA Bridge Capital Project Fund	Capital Projects Fund	Combining Totals
Revenues:					
Licenses and permits				\$ 55,400	\$ 55,400
Intergovernmental			\$ 257,892		257,892
Charges for services	\$ 36,359				36,359
Interest and investment income	366	\$ 9		166	541
Total Revenues	<u>36,725</u>	<u>9</u>	<u>257,892</u>	<u>55,566</u>	<u>350,192</u>
Expenditures:					
Current operations:					
Public safety	19,273				19,273
Highways and streets			6,083		6,083
Capital outlay	197,122		265,062		462,184
Total Expenditures	<u>216,395</u>	<u>-</u>	<u>271,145</u>	<u>-</u>	<u>487,540</u>
Excess revenues over (under) expenditures	<u>(179,670)</u>	<u>9</u>	<u>(13,253)</u>	<u>55,566</u>	<u>(137,348)</u>
Net change in fund balances	(179,670)	9	(13,253)	55,566	(137,348)
Fund balances at beginning of year	<u>381,360</u>	<u>61,095</u>	<u>293,224</u>	<u>152,909</u>	<u>888,588</u>
Fund balances at end of year	<u>\$ 201,690</u>	<u>\$ 61,104</u>	<u>\$ 279,971</u>	<u>\$ 208,475</u>	<u>\$ 751,240</u>

SCHEDULE B-1

TOWN OF LINCOLN, NEW HAMPSHIRE

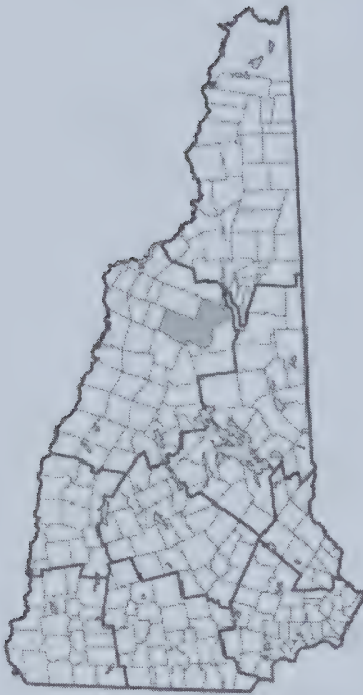
Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds - All Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

	Police Special Details Fund	Water Impact Fees Fund	Total Nonmajor Special Revenue Funds
Revenues:			
Charges for services	\$ 28,859	\$ 7,500	\$ 36,359
Interest and investment income		366	366
Total Revenues	<u>28,859</u>	<u>7,866</u>	<u>36,725</u>
Expenditures:			
Current operations:			
Public safety	19,273		19,273
Capital outlay		197,122	197,122
Total Expenditures	<u>19,273</u>	<u>197,122</u>	<u>216,395</u>
Excess revenues over (under) expenditures	<u>9,586</u>	<u>(189,256)</u>	<u>(179,670)</u>
Net change in fund balances	9,586	(189,256)	(179,670)
Fund balances at beginning of year	<u>26,414</u>	<u>354,946</u>	<u>381,360</u>
Fund balances at end of year	<u>\$ 36,000</u>	<u>\$ 165,690</u>	<u>\$ 201,690</u>

Town of Lincoln Community Profile



Lincoln, NH

Community Contact

Town of Lincoln
Alfred Burbank, Town Manager
 PO Box 25
 Lincoln, NH 03251

Telephone
 Fax
 E-mail
 Web Site

(603) 745-2757
 (603) 745-6743
townmanager@lincolnnh.org
www.lincolnnh.org

Municipal Office Hours

Monday through Friday, 8 am - 4:30 pm

County
 Labor Market Area
 Tourism Region
 Planning Commission
 Regional Development

Grafton
Plymouth NH LMA
White Mountains
North Country Council
Grafton County Economic Development Council

Election Districts

US Congress
 Executive Council
 State Senate
 State Representative

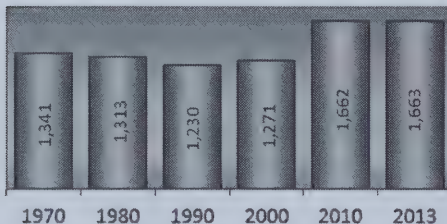
District 2
District 1
District 1
Grafton County District 5

Incorporated: 1764

Origin: Long before Abraham Lincoln's birth, this town was named in 1764 for Henry Clinton, ninth Earl of Lincoln, a cousin to the Wentworths. He held the position of Comptroller of Customs for the port of London under George II and George III, which was important to trade between America and England. In 1772, on claim of forfeiture by Sir Francis Bernard and others, a regrant was issued. However, a court decision in the case of Landaff and Dartmouth College that such forfeiture was illegal returned ownership to the original grant recipients. A portion of Lincoln, known as Pullman, was one of the earliest lumber towns. Lincoln is second-largest town in land area; only Pittsburg is larger.

Villages and Place Names: North Lincoln, Stillwater

Population, Year of the First Census Taken: 22 residents in 1790



Population Trends:

Population change for Lincoln totaled 435 over 53 years, from 1,228 in 1960 to 1,663 in 2013. The largest decennial percent change was a 31 percent increase between 2000 and 2010. The 2013 Census estimate for Lincoln was 1,663 residents, which ranked 152nd among New Hampshire's incorporated cities and towns.

Population Density and Land Area, 2013 (US Census Bureau): 12.7 persons per square mile of land area. Lincoln contains 130.8 square miles of land area and 0.2 square miles of inland water area.



Economic & Labor Market Information Bureau, NH Employment Security, November 2014. Community Response Received 5/20/2014

All information regarding the communities is from sources deemed reliable and is submitted subject to errors, omissions, modifications, and withdrawals without notice. No warranty or representation is made as to the accuracy of the information contained herein. Specific questions regarding individual cities and towns should be directed to the community contact.

MUNICIPAL SERVICES

Type of Government	Town Manager
Budget: Municipal Appropriations, 2014	\$9,480,047
Budget: School Appropriations, 2014-2015	\$7,221,282
Zoning Ordinance	1986/13
Master Plan	2003
Capital Improvement Plan	Yes
Industrial Plans Reviewed By	Planning Board

Boards and Commissions

Elected:	Selectmen; Library; Cemetery; Trust Funds; Budget
Appointed:	Planning; Zoning

Public Library **Lincoln Public**

EMERGENCY SERVICES

Police Department	Full-time
Fire Department	Volunteer
Emergency Medical Service	Private
Nearest Hospital(s)	Distance Staffed Beds
Speare Memorial, Plymouth	23 miles 25
Littleton Regional, Littleton	28 miles 25
Cottage Hospital, Woodsville	26 miles 25

UTILITIES

Electric Supplier	NH Electric Coop
Natural Gas Supplier	None
Water Supplier	Municipal
Sanitation	Municipal
Municipal Wastewater Treatment Plant	Yes
Solid Waste Disposal	None
Curbside Trash Pickup	None
Pay-As-You-Throw Program	No
Recycling Program	Mandatory
Telephone Company	Fairpoint
Cellular Telephone Access	Yes
Cable Television Access	Yes
Public Access Television Station	Yes
High Speed Internet Service:	Business Yes
	Residential Yes

PROPERTY TAXES (NH Dept. of Revenue Administration)

2013 Total Tax Rate (per \$1000 of value)	\$12.84
2013 Equalization Ratio	97.3
2013 Full Value Tax Rate (per \$1000 of value)	\$12.51
2013 Percent of Local Assessed Valuation by Property Type	
Residential Land and Buildings	84.6%
Commercial Land and Buildings	14.2%
Public Utilities, Current Use, and Other	1.3%

HOUSING (ACS 2008-2012)

Total Housing Units	2,735
Single-Family Units, Detached or Attached	2,235
Units in Multiple-Family Structures:	
Two to Four Units in Structure	144
Five or More Units in Structure	209
Mobile Homes and Other Housing Units	147

DEMOGRAPHICS

(US Census Bureau)

Total Population	Community	County
2013	1,654	89,181
2010	1,662	89,118
2000	1,271	81,826
1990	1,230	74,998
1980	1,313	65,806
1970	1,341	54,914

Demographics, American Community Survey (ACS) 2008-2012

Population by Gender		
Male	695	Female 583

Population by Age Group

Under age 5	59
Age 5 to 19	283
Age 20 to 34	179
Age 35 to 54	290
Age 55 to 64	125
Age 65 and over	342
Median Age	46.3 years

Educational Attainment, population 25 years and over

High school graduate or higher	83.7%
Bachelor's degree or higher	14.8%

INCOME, INFLATION ADJUSTED \$ (ACS 2008-2012)

Per capita income	\$21,219
Median family income	\$44,464
Median household income	\$33,958

Median Earnings, full-time, year-round workers

Male	\$28,814
Female	\$19,722

Individuals below the poverty level **23.6%**

LABOR FORCE (NHES – ELMI)

Annual Average	2003	2013
Civilian labor force	742	885
Employed	710	845
Unemployed	32	40
Unemployment rate	4.3%	4.5%

EMPLOYMENT & WAGES (NHES – ELMI)

Annual Average Covered Employment	2003	2013
Goods Producing Industries		
Average Employment	n	n
Average Weekly Wage	n	n
Service Providing Industries		
Average Employment	n	n
Average Weekly Wage	n	n
Total Private Industry		
Average Employment	2,081	1,706
Average Weekly Wage	\$ 386	\$ 494
Government (Federal, State, and Local)		
Average Employment	127	155
Average Weekly Wage	\$ 627	\$ 715
Total, Private Industry plus Government		
Average Employment	2,208	1,861
Average Weekly Wage	\$ 400	\$ 813

If "n" appears, data do not meet disclosure standards.

EDUCATION AND CHILD CARE

Schools students attend: **Grades K-12 are part of Lincoln-Woodstock Cooperative (Lincoln, Woodstock)**
 Career Technology Center(s): **Plymouth Applied Technology Center**

District: **SAU 68**
 Region: **5**

Educational Facilities (includes Charter Schools)	Elementary	Middle/Junior High	High School	Private/Parochial
Number of Schools	1	1	1	
Grade Levels	K 1-5	6-8	9-12	
Total Enrollment	146	80	112	

Nearest Community College: **Lakes Region**

Nearest Colleges or Universities: **Plymouth State University**

2014 NH Licensed Child Care Facilities (DHHS-Bureau of Child Care Licensing)

Total Facilities: **3** Total Capacity: **83**

LARGEST BUSINESSES	PRODUCT/SERVICE	EMPLOYEES	ESTABLISHED
FCI-Burndy Corporation	Electrical connectors	216	1975
Inn Season Resort	Lodging	150	2003
Beacon Inc.	Hotel, restaurant	100	1970
Loon Mountain Recreation Corporation	Ski, recreation area	86	1965
Lin-Wood School District	Education	78	1962
Lincoln Condo Associates	Condo management	60	1986
Town of Lincoln	Municipal services	32	1764
Indian Head Motel & Resort	Hotel, restaurant, recreation		1962

TRANSPORTATION (*distances estimated from city/town hall*)

Road Access	US Routes	3
	State Routes	112
Nearest Interstate, Exit	I-93, Exit 32, 33 or 34A	
Distance	Local access	
Railroad	State owned line	
Public Transportation	No	
Nearest Public Use Airport, General Aviation		
Franconia Airport	Runway	2,305 ft. turf
Lighted? No	Navigation Aids?	No
Nearest Airport with Scheduled Service		
Lebanon Municipal	Distance	66 miles
Number of Passenger Airlines Serving Airport		1
Driving distance to select cities:		
Manchester, NH		81 miles
Portland, Maine		97 miles
Boston, Mass.		131 miles
New York City, NY		336 miles
Montreal, Quebec		191 miles

COMMUTING TO WORK (*ACS 2008-2012*)

Workers 16 years and over	
Drove alone, car/truck/van	59.4%
Carpooled, car/truck/van	7.1%
Public transportation	0.0%
Walked	14.5%
Other means	15.4%
Worked at home	3.6%
Mean Travel Time to Work	8.5 minutes

Percent of Working Residents: ACS 2008-2012

Working in community of residence	75.8
Commuting to another NH community	23.4
Commuting out-of-state	0.8

RECREATION, ATTRACTIONS, AND EVENTS

	Municipal Parks
	YMCA/YWCA
	Boys Club/Girls Club
	Golf Courses
X	Swimming: Indoor Facility
X	Swimming: Outdoor Facility
X	Tennis Courts: Indoor Facility
X	Tennis Courts: Outdoor Facility
	Ice Skating Rink: Indoor Facility
	Bowling Facilities
X	Museums
X	Cinemas
X	Performing Arts Facilities
X	Tourist Attractions
X	Youth Organizations (i.e., Scouts, 4-H)
X	Youth Sports: Baseball
X	Youth Sports: Soccer
	Youth Sports: Football
X	Youth Sports: Basketball
	Youth Sports: Hockey
X	Campgrounds
X	Fishing/Hunting
	Boating/Marinas
X	Snowmobile Trails
X	Bicycle Trails
X	Cross Country Skiing
X	Beach or Waterfront Recreation Area
X	Overnight or Day Camps

Nearest Ski Area(s): **Loon Mountain, Kanc Recreation**

Other: **Scenic Railroad; Clark's Trading Post, Whale's Tail Water Park**

2014 Vital Statistics

Births registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2014

Date of Birth	Child's Name	Father's Name	Mother's Name	Place of Birth
03/09/2014	Charles Daniel Plant	Brian Plant	Kristene Klepser	Plymouth, NH
05/20/2014	Jacob Matthew Bartholomew	Juan Martinez	Tina Bartholomew	Littleton, NH
06/11/2014	Richard Louis Horton III	Richard Horton Jr.	Shannon Barberian	Littleton, NH
06/14/2014	Annabelle Marie Torrey	Cameron Torrey	Andreina Aguayo	Littleton, NH
07/08/2014	Jordyn Paul Tewksbury	Timothy Tewksbury	Kayla Kolomick	Plymouth, NH
08/14/2014	Anika Dean Wright	Eric Wright	Rosanna Wright	Lincoln, NH
09/25/2014	Karleigh LynMarie Benedetto	Steven Benedetto	Amanda Getman	Plymouth, NH
11/16/2014	Ryder Anthony Bell	Christopher Bell	Lauren Leclerc	Plymouth, NH
11/25/2014	Veda Julian Angelone	Brian Angelone	Darby Woodman	Plymouth, NH

2014 Vital Statistics

Marriages registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2014

<u>Date of Marriage</u>	<u>Person A's Name</u>	<u>Person A's Residence</u>	<u>Person B's Name</u>	<u>Person B's Residence</u>	<u>Place of Marriage</u>
06/01/2014	Emily H. Burritt	Lincoln, NH	Hunter Sennott	Lincoln, NH	Walpole
06/28/2014	Hunter J. Beaudin	Lincoln, NH	Crystal A. Dingman	Lincoln, NH	Lincoln
07/26/2014	Cameron M. Torrey	Lincoln, NH	Andreina Aguayo	Lincoln, NH	Sugar Hill
08/09/2014	Kamriss M. Brunelle	Lincoln, NH	Andrew J. Miller	Lincoln, NH	No. Woodstock
09/13/2014	Michael J. Rodrick	Lincoln, NH	Chelsea F. Sanborn	Plaistow, NH	Plymouth
10/18/2014	Craig M. Whitman	Lincoln, NH	Jennifer J. Joyce	Lincoln, NH	Lincoln



*Town employees Hunter & Emily
Sennott file for their marriage license,
Congratulations Mr. & Mrs. Sennott!*

2014 Vital Statistics

Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2014

Date of Death	Decedent's Name	Father's Name	Mother's Maiden Name	Place of Death	Military
01/13/2014	Louise Watson	Manuel Silva	Mary Silveira	Franklin	N
01/19/2014	Henry Coburn III	Henry Coburn II	Gertrude Gagnon	Littleton	Y
03/05/2014	Shirley Leclerc	James Boyle	Blanche Beauchene	Lebanon	N
04/12/2014	Roger Huntoon	Kendall Huntoon	Blanche Lapete	Whitefield	N
06/29/2014	Norman Araujo Sr.	John Araujo	Lydia Monteiro	Lincoln	N
07/02/2014	Cleo Pringle	Charles Crandall	Mary Zawodsky	Franconia	Y
07/25/2014	Jerry Estabrook	Jerry Hosier	Janet Murphy	Lebanon	N
10/23/2014	Douglas Marsden	James Marsden	Diane Sweet	Lincoln	N
10/24/2014	William Drew	William Hurlbutt	Lucille Friend	Lincoln	Y
11/09/2014	James Smith	William Smith	Eleanor McIntyre	Plymouth	N
11/11/2014	Victor Cloutier Sr.	Victor Cloutier	Eva Major	North Haverhill	N
11/21/2014	Joseph Flagg	Joseph Flagg	Anita Denum	Lincoln	Y
11/26/2014	Marion Cottrell	Roland Kilgore	Elenor Delmar	Franklin	N
12/02/2014	William Hallager	Sigurd Hallager	Ida Jensen	Lincoln	Y
12/16/2014	Mary Albee	Jeff Parrish	Mary Vaughn	Plymouth	N

DATE DUE

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SIGNIFICANT DATES

March – December 2015

March 8:	Daylight Saving Time Begins
March 9:	Last day to accept absentee ballots filed in person
March 10:	Election Day and Town Meeting (<u>Polls</u> are open from 10 a.m. - 6 p.m. Business meeting begins at 7:30 p.m. and is held at Lin-Wood High School
April 15:	Last Day for eligible residents to file for 2015 property tax credits and/or exemptions for: veterans/elderly
May 1:	Annual Dog License Renewal
May 25:	Memorial Day Observed– Town Offices Closed
June 5:	Lin-wood High School Graduation (<i>tentative</i>)
June 29:	First Day of Lincoln-Woodstock Recreation Dept.'s Summer Camp (Register early!)
July 1:	Last Day to pay 1st Property Tax Bill before interest accrues
July 3:	Independence Day Holiday – Town Offices Closed
September 7:	Labor Day – Town Offices Closed
October 12:	Columbus Day – Town Offices Closed
November 1:	Daylight Saving Time Ends
November 26-27:	Thanksgiving – Town Offices Closed
December 1:	Last day to pay 2nd Property Tax Bill before interest accrues
December 25:	Christmas Holiday – Town Offices Closed



Lincoln, founded by farmers,
established by lumberjacks,
industrialized by paper and
wood product manufacturers,
and achieving the vision to
become an eminent center
for tourism in the great
White Mountains.

